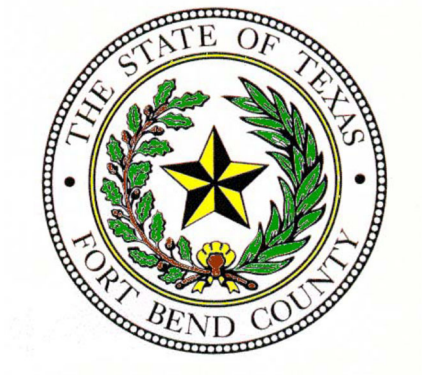


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Six Months Ended March 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

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May 9, 2024

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

The Monthly Financial Report (the "MFR") for the Six Months Ended March 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

March 31, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 408,073,398	\$ 369,211	\$ 408,442,609	\$ 81,382,633
Investments	274,133,325	-	274,133,325	176,773,007
Receivables:				
Taxes, net	31,494,992	-	31,494,992	-
Grants	8,395,720	-	8,395,720	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,612,463	304,460	28,916,923	24,883
Internal Balances	5,430,075	(5,430,075)	-	-
Prepaid items	2,413,731	159,716	2,573,447	-
Due from component units	5,307,194	-	5,307,194	-
Capital assets, not being depreciated	742,443,036	-	742,443,036	150,930,295
Capital assets, net of accumulated depreciation	2,826,902,122	3,547,991	2,830,450,113	352,917,375
Total Assets	4,375,881,588	(1,048,697)	4,374,832,891	762,028,193
Deferred Outflows of Resources				
Deferred outflows - debt refunding	1,672,310	-	1,672,310	1,643,432
Deferred outflows related to post-employment benefits	158,688,848	-	158,688,848	-
Total Deferred Outflows of Resources	160,361,158	-	160,361,158	1,643,432
Liabilities				
Accounts payable and accrued expenses	29,483,024	291,333	29,774,357	38,676
Retainage payable	5,975,940	(30)	5,975,910	2,293,743
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	51,909,767	501,404	52,411,171	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	5,307,194
Due to other governments	6,345,127	-	6,345,127	-
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	914,478,484	-	914,478,484	432,633,184
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,501,493,468	792,707	1,502,286,175	454,200,198
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	8,444,231
Deferred inflows related to post-employment benefits	359,793,610	-	359,793,610	-
Total Deferred Inflows of Resources	359,793,610	-	359,793,610	8,444,231
Net Position (Deficit)				
Net investment in capital assets	2,637,657,370	-	2,637,657,370	77,100,070
Restricted for:				
Debt service	64,480,025	-	64,480,025	30,935,837
Construction and maintenance	99,308,035	-	99,308,035	-
Other	35,178,802	-	35,178,802	-
Unrestricted	(161,668,564)	(1,841,404)	(163,509,968)	192,991,289
Total Net Position	\$ 2,674,955,668	\$ (1,841,404)	\$ 2,673,114,264	\$ 301,027,196

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 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	\$ 55,402,725	\$ 5,607,718	\$ 1,301,216	\$ -	
Financial administration	7,927,024	1,157,218	-	-	
Administration of justice	75,852,121	5,701,650	5,260,793	-	
Construction and maintenance	69,342,407	2,913,119	-	638,421	
Health and human services	30,478,484	7,328,242	24,003,986	-	
Cooperative services	761,490	-	-	-	
Public safety	47,293,676	8,821,415	2,220,031	-	
Parks and recreation	7,110,182	158,191	160,000	-	
Libraries and education	11,898,921	63,131	47,180	-	
Interest on long-term debt	21,336,405	-	-	-	
Total governmental activities	327,403,435	31,750,684	32,993,206	638,421	
Business-Type Activities					
EPICenter Operations	3,813,940	1,831,104	500,000	-	
Total Primary Government	\$ 331,217,375	\$ 33,581,788	\$ 33,493,206	\$ 638,421	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -	
FBC Toll Road Authority	14,646,870	22,729,706	-	-	
FB Grand Parkway Toll Road Authority	7,716,478	15,694,836	-	(12,778)	
FBC Housing Finance Corporation	-	-	-	-	
FBC Industrial Development Corporation	-	-	-	-	
Total Component Units	\$ 22,363,348	\$ 38,424,542	\$ -	\$ (12,778)	

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Six Months Ended March 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	\$ (48,493,791)		\$ (48,493,791)	
Financial administration	(6,769,806)		(6,769,806)	
Administration of justice	(64,889,678)		(64,889,678)	
Construction and maintenance	(65,790,867)		(65,790,867)	
Health and human services	853,744		853,744	
Cooperative services	(761,490)		(761,490)	
Public safety	(36,252,230)		(36,252,230)	
Parks and recreation	(6,791,991)		(6,791,991)	
Libraries and education	(11,788,610)		(11,788,610)	
Interest on long-term debt	(21,336,405)		(21,336,405)	
Total governmental activities	<u>(262,021,124)</u>		<u>(262,021,124)</u>	
Business-Type Activities				
EPICenter Operations		\$ (1,482,836)	<u>(1,482,836)</u>	
Total Primary Government	<u>(262,021,124)</u>	<u>(1,482,836)</u>	<u>(263,503,960)</u>	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				8,082,836
FB Grand Parkway Toll Road Authority				7,965,580
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				<u>16,048,416</u>
General Revenues:				
Property taxes, penalties, and interest	488,970,276	-	488,970,276	-
Sales taxes	6,484,537	-	6,484,537	-
Earnings on investments	13,304,725	-	13,304,725	6,737,886
Miscellaneous	5,101,597	-	5,101,597	-
Total General Revenues	<u>513,861,135</u>	<u>-</u>	<u>513,861,135</u>	<u>6,737,886</u>
Changes in Net Position	251,840,011	(1,482,836)	250,357,175	22,786,302
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>\$ 2,674,955,668</u>	<u>\$ (1,841,404)</u>	<u>\$ 2,673,114,264</u>	<u>\$ 301,027,196</u>

March 31, 2024 Monthly Financial Report

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 191,230,730	\$ 41,493,384	\$ 42,670,700	\$ 24,807,953
Investments	62,673,372	18,755,521	103,462,026	20,321,276
Taxes receivable, net	22,531,807	6,759,000	-	-
Grants receivable	5,928,594	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	578,149	26,722,910	50,096	-
Due from other funds	90,764,645	(30,784)	-	-
Due from component units	5,307,194	-	-	-
Prepaid items	(26,741)	-	-	-
Total Assets	\$ 421,663,282	\$ 93,700,031	\$ 146,182,822	\$ 45,129,229
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 10,712,405	\$ -	\$ 63,000	\$ -
Accrued payroll	8,910,050	-	-	-
Retainage payable	-	-	5,957,362	-
Due to other funds	2,162,643	-	83,732,023	169,090
Due to component units	-	-	-	-
Due to other governments	3,275,893	-	-	-
Notes payable	-	-	-	-
Unearned revenues	3,109,528	-	-	44,960,139
Total Liabilities	28,170,519	-	89,752,385	45,129,229
Deferred Inflows of Resources				
Unavailable revenue-property taxes	22,531,807	6,759,000	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
Total Deferred Inflows of Resources	65,207,339	38,082,002	-	-
Fund Balances				
Nonspendable	(26,741)	-	-	-
Restricted	7,812,988	55,618,029	56,430,437	-
Committed	6,594,318	-	-	-
Unassigned	313,904,859	-	-	-
Total Fund Balances	328,285,424	55,618,029	56,430,437	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 421,663,282	\$ 93,700,031	\$ 146,182,822	\$ 45,129,229

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 23,003,825	\$ 59,722,439	\$ 382,929,031
Investments	42,674,679	26,246,452	274,133,326
Taxes receivable, net	-	2,204,186	31,494,993
Grants receivable	-	2,467,125	8,395,719
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,216,710	28,584,745
Due from other funds	-	2,709,943	93,443,804
Due from component units	-	-	5,307,194
Prepaid items	-	-	(26,741)
Total Assets	\$ 65,695,384	\$ 94,566,855	\$ 866,937,603
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 32,939	\$ 10,808,344
Accrued payroll	-	-	8,910,050
Retainage payable	18,579	-	5,975,941
Due to other funds	-	6,728,786	92,792,542
Due to component units	-	-	-
Due to other governments	-	3,208,708	6,484,601
Notes payable	-	-	-
Unearned revenues	-	3,635,822	51,705,489
Total Liabilities	18,579	13,606,255	176,676,967
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	2,493,728	31,784,535
Unavailable revenue-other	-	-	73,998,534
Total Deferred Inflows of Resources	-	2,493,728	105,783,069
Fund Balances			
Nonspendable	-	-	(26,741)
Restricted	65,676,805	78,466,872	264,005,131
Committed	-	-	6,594,318
Unassigned	-	-	313,904,859
Total Fund Balances	65,676,805	78,466,872	584,477,567
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 65,695,384	\$ 94,566,855	\$ 866,937,603



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

Total fund balances, governmental funds	\$ 584,477,567
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.	3,568,848,669
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	105,741,342
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	(902,242,478)
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.	23,100,152
Net Position of Governmental Activities	<u>\$ 2,674,955,668</u>

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 324,857,900	\$ 112,812,397	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	19,927,504	-	-	-
Intergovernmental	26,057,134	52,214	286,146	1,360,648
Earnings on investments	5,807,405	1,490,964	1,798,792	1,235,368
Miscellaneous	9,802,341	697,530	81,484	-
Total Revenues	386,452,284	115,053,105	2,166,422	2,596,016
Expenditures				
Current:				
General administration	48,878,499	-	1,821,246	-
Financial administration	7,889,738	-	-	-
Administration of justice	57,411,224	-	1,230,638	-
Construction and maintenance	2,061,390	-	13,250,513	-
Health and human services	25,908,036	-	38,157	2,447,198
Cooperative services	703,205	-	-	-
Public safety	40,536,911	-	1,351,868	-
Parks and recreation	3,207,239	-	1,046,586	-
Libraries and education	11,032,237	-	-	-
Capital Outlay	3,463,787	2,878,140	53,172,720	148,818
Debt Service:				
Principal	-	54,178,715	-	-
Interest and fiscal charges	-	20,758,992	-	-
Debt issuance costs	-	-	490,754	-
Total Expenditures	201,092,266	77,815,847	72,402,482	2,596,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,360,018	37,237,258	(70,236,060)	-
Other Financing Sources (Uses)				
Transfers in	20,872,223	523,524	-	-
Transfers (out)	(8,786,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	2,878,140	-	-
Total Other Financing Sources (Uses)	12,085,630	(16,533,336)	112,521,503	-
Net Change in Fund Balances	197,445,648	20,703,922	42,285,443	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 328,285,424	\$ 55,618,029	\$ 56,430,435	\$ -

March 31, 2024 Monthly Financial Report

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,087,716	\$ 468,758,013
Sales taxes	6,484,537	-	6,484,537
Fines and fees	-	4,751,490	24,678,994
Intergovernmental	-	5,499,642	33,255,784
Earnings on investments	1,535,038	1,433,969	13,301,536
Miscellaneous	-	2,832,452	13,413,807
Total Revenues	8,019,575	45,605,269	559,892,671
Expenditures			
Current:			
General administration	-	1,580,985	52,280,730
Financial administration	-	-	7,889,738
Administration of justice	-	15,567,167	74,209,029
Construction and maintenance	658,175	13,568,044	29,538,122
Health and human services	-	630,403	29,023,794
Cooperative services	-	-	703,205
Public safety	-	3,409,269	45,298,048
Parks and recreation	-	-	4,253,825
Libraries and education	-	18,813	11,051,050
Capital Outlay	121,247	1,719,612	61,504,324
Debt Service:			
Principal	-	-	54,178,715
Interest and fiscal charges	-	80,166	20,839,158
Debt issuance costs	-	-	490,754
Total Expenditures	779,422	36,574,459	391,260,492
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,240,153	9,030,810	168,632,179
Other Financing Sources (Uses)			
Transfers in	-	8,786,593	30,182,340
Transfers (out)	(523,524)	(937,223)	(30,182,340)
General obligation bonds and notes issued	-	-	103,880,000
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	2,878,140
Total Other Financing Sources (Uses)	(523,524)	7,849,370	115,399,643
Net Change in Fund Balances	6,716,629	16,880,180	284,031,822
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 65,676,805	\$ 78,466,872	\$ 584,477,565

March 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 Six Months Ended March 31, 2024**

Net change in fund balances - total governmental funds \$ 284,031,822

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 \$71,283,736 was exceeded by depreciation of \$65,847,897 in the current period. 5,435,840

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. (245,308)

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	(2,878,140)

Repayments:

Principal repayments	54,178,715
----------------------	------------

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. 19,595,037

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. 4,243,548

Change in net position of governmental activities \$ 251,840,011

**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.

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
March 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	\$ 3,808,873	\$ 783,719	\$ (553,743)	\$ 20,565,621	\$ 11,584,960
Investments	10,160,638	-	-	4,650,016	10,419,734
Taxes receivable, net	-	-	-	1,371,125	833,061
Grants receivable	-	-	26,627	-	-
Other receivables	-	-	47,104	18,175	1,151,431
Due from other funds	-	-	2,282,755	39,120	-
Total Assets	<u>\$ 13,969,511</u>	<u>\$ 783,719</u>	<u>\$ 1,802,743</u>	<u>\$ 26,644,057</u>	<u>\$ 23,989,186</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 18,100	\$ -
Due to other funds	-	-	1,604,313	1,618,338	1,073,375
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,604,313</u>	<u>1,636,438</u>	<u>1,073,375</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,371,124	833,061
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,371,124</u>	<u>833,061</u>
Fund Balances:					
Restricted	13,969,511	783,719	198,430	23,636,495	22,082,750
Total Fund Balances	<u>13,969,511</u>	<u>783,719</u>	<u>198,430</u>	<u>23,636,495</u>	<u>22,082,750</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,969,511</u>	<u>\$ 783,719</u>	<u>\$ 1,802,743</u>	<u>\$ 26,644,057</u>	<u>\$ 23,989,186</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 34,174	\$ 178,986	\$ 534,846	\$ 10,992	\$ 122,570
Investments	-	1,016,064	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	42,471	1,762	-	-
Total Assets	<u>\$ 34,174</u>	<u>\$ 1,237,521</u>	<u>\$ 536,608</u>	<u>\$ 10,992</u>	<u>\$ 122,570</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	45,632	-	100	1,628
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>45,632</u>	<u>-</u>	<u>100</u>	<u>1,628</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	34,174	1,191,889	536,608	10,892	120,942
Total Fund Balances	<u>34,174</u>	<u>1,191,889</u>	<u>536,608</u>	<u>10,892</u>	<u>120,942</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 34,174</u>	<u>\$ 1,237,521</u>	<u>\$ 536,608</u>	<u>\$ 10,992</u>	<u>\$ 122,570</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 186,182	\$ 56,089	\$ 250,800	\$ 64,389	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,150	-	-	15	-
Total Assets	\$ 187,332	\$ 56,089	\$ 250,800	\$ 64,404	\$ -
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	187,332	56,089	250,800	64,404	-
Total Fund Balances	187,332	56,089	250,800	64,404	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 187,332	\$ 56,089	\$ 250,800	\$ 64,404	\$ -

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 163,538	\$ 6,200,888	\$ 84,082	\$ 672,155	\$ 6,390,205
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	144,040	-	-	-
Total Assets	<u>\$ 163,538</u>	<u>\$ 6,344,928</u>	<u>\$ 84,082</u>	<u>\$ 672,155</u>	<u>\$ 6,390,205</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,729	50,741	-	54,534	24,811
Due to other governments	-	-	-	-	2,857,463
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>4,729</u>	<u>50,741</u>	<u>-</u>	<u>54,534</u>	<u>2,882,274</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	158,809	6,294,187	84,082	617,621	3,507,931
Total Fund Balances	<u>158,809</u>	<u>6,294,187</u>	<u>84,082</u>	<u>617,621</u>	<u>3,507,931</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 163,538</u>	<u>\$ 6,344,928</u>	<u>\$ 84,082</u>	<u>\$ 672,155</u>	<u>\$ 6,390,205</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 23,443	\$ 162,412	\$ 94	\$ 263,423	\$ (1,787,898)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	2,102,413
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	(2,370)	-
Total Assets	<u>\$ 23,443</u>	<u>\$ 162,412</u>	<u>\$ 94</u>	<u>\$ 264,612</u>	<u>\$ 314,515</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	24,972
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,972</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	289,543
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,543</u>
Fund Balances:					
Restricted	23,443	162,412	94	264,612	-
Total Fund Balances	<u>23,443</u>	<u>162,412</u>	<u>94</u>	<u>264,612</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,443</u>	<u>\$ 162,412</u>	<u>\$ 94</u>	<u>\$ 264,612</u>	<u>\$ 314,515</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 205,749	\$ 30,174	\$ 215,732	\$ 1,496,354	\$ 1,793,790
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	334,526	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 205,749	\$ 30,174	\$ 215,732	\$ 1,830,880	\$ 1,793,790
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	500	1,009,850	966,711
Due to other governments	-	-	-	-	-
Unearned revenues	-	30,174	-	821,030	-
Total Liabilities	-	30,174	500	1,830,880	966,711
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	205,749	-	215,232	-	827,079
Total Fund Balances	205,749	-	215,232	-	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 205,749	\$ 30,174	\$ 215,732	\$ 1,830,880	\$ 1,793,790

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
March 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	\$ 2,821,552	\$ 3,358,288	\$ 59,722,439
Investments	-	-	26,246,452
Taxes receivable, net	-	-	2,204,186
Grants receivable	-	-	2,467,125
Other receivables	-	-	1,216,710
Due from other funds	200,245	755	2,709,943
Total Assets	\$ 3,021,797	\$ 3,359,043	\$ 94,566,855
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 14,839	\$ -	\$ 32,939
Due to other funds	222,340	26,212	6,728,786
Due to other governments	-	351,245	3,208,708
Unearned revenues	2,784,618	-	3,635,822
Total Liabilities	3,021,797	377,457	13,606,255
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	2,493,728
Total Deferred Inflows of Resources	-	-	2,493,728
Fund Balances:			
Restricted	-	2,981,586	78,466,872
Total Fund Balances	-	2,981,586	78,466,872
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,021,797	\$ 3,359,043	\$ 94,566,855

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 Six Months Ended March 31, 2024**

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 19,769,320
Fines and fees	-	-	-	2,560,469
Intergovernmental	-	214,762	183,841	67,966
Earnings on investments	353,575	15,194	34,935	369,718
Miscellaneous	-	-	2,082	129,698
Total Revenues	<u>353,575</u>	<u>229,956</u>	<u>220,858</u>	<u>22,897,171</u>
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	1	10,061,262	-
Construction and maintenance	-	69,627	-	8,883,782
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>69,628</u>	<u>10,195,024</u>	<u>8,883,782</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>353,575</u>	<u>160,328</u>	<u>(9,974,166)</u>	<u>14,013,389</u>
Other Financing Sources (Uses)				
Transfers in	-	-	8,700,000	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,700,000</u>	<u>-</u>
Net Change in Fund Balances	353,575	160,328	(1,274,166)	14,013,389
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>\$ 13,969,511</u>	<u>\$ 783,719</u>	<u>\$ 198,430</u>	<u>\$ 23,636,495</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 Six Months Ended March 31, 2024**

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	247,830	36,970	-	1
Intergovernmental	-	-	-	-	-
Earnings on investments	24	29,982	726	14	126
Miscellaneous	28,557	-	-	-	47,180
Total Revenues	28,581	277,812	37,696	14	47,307
Expenditures					
Current:					
General administration	-	-	-	2,581	-
Financial administration	-	-	-	-	-
Administration of justice	-	311,627	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	23,719	-	-	-	-
Public safety	-	-	88,289	-	-
Libraries and education	-	-	-	(1)	18,814
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	23,719	311,627	88,289	2,580	18,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,862	(33,815)	(50,593)	(2,566)	28,493
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	4,862	(33,815)	(50,593)	(2,566)	28,493
Fund Balances, Beginning of Year	29,312	1,225,704	587,201	13,458	92,449
Fund Balances, End of Period	\$ 34,174	\$ 1,191,889	\$ 536,608	\$ 10,892	\$ 120,942

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 Six Months Ended March 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	6,795	-	-	530	-
Intergovernmental	-	-	-	19,380	-
Earnings on investments	228	70	-	-	-
Miscellaneous	1	-	3,740	-	-
Total Revenues	7,024	70	3,740	19,910	-
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	7,024	70	3,740	19,910	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	7,024	70	3,740	19,910	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 187,332	\$ 56,089	\$ 250,800	\$ 64,404	\$ -

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 Six Months Ended March 31, 2024**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	837,060	-	-	-
Intergovernmental	70,000	-	-	-	2,988
Earnings on investments	245	-	2,681	904	55,576
Miscellaneous	-	-	1,082	590,609	1,192,096
Total Revenues	70,245	837,060	3,763	591,513	1,250,660
Expenditures					
Current:					
General administration	78,660	816,398	1	566,903	-
Financial administration	-	-	-	-	-
Administration of justice	-	114,014	-	-	58,890
Construction and maintenance	-	-	-	-	15,454
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,539,708
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	78,660	930,412	1	566,903	2,630,552
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,415)	(93,352)	3,762	24,610	(1,379,892)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(8,415)	(93,352)	3,762	24,610	(1,379,892)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 158,809	\$ 6,294,187	\$ 84,082	\$ 617,621	\$ 3,507,931

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 Six Months Ended March 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	-	108,000	94	5,996	742,430
Earnings on investments	-	116	-	244	228
Miscellaneous	-	-	-	-	-
Total Revenues	264	108,116	94	6,240	742,658
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	2	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	22,753	583,931
Public safety	-	54,461	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	78,836
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	80,166
Total Expenditures	-	54,461	-	22,755	742,933
Excess (Deficiency) of Revenues Over (Under) Expenditures	264	53,655	94	(16,515)	(275)
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	86,593	-
Net Change in Fund Balances	264	53,655	94	70,078	(275)
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,443	\$ 162,412	\$ 94	\$ 264,612	\$ -

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 Six Months Ended March 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	204,846	11,422	79,464	2,057,422	-
Earnings on investments	903	46	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	205,749	11,468	79,464	2,057,422	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	55,735	2,057,422	(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	55,735	2,057,422	(2)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	205,749	-	23,729	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	-	-	(937,223)
Net Change in Fund Balances	205,749	-	23,729	-	(937,221)
Fund Balances, Beginning of Year	-	-	191,503	-	1,764,300
Fund Balances, End of Period	\$ 205,749	\$ -	\$ 215,232	\$ -	\$ 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 Six Months Ended March 31, 2024

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 31,087,716
Fines and fees	1,061,571	-	4,751,490
Intergovernmental	1,731,031	-	5,499,642
Earnings on investments	114,402	-	1,433,969
Miscellaneous	1,212	805,162	2,832,452
Total Revenues	2,908,216	805,162	45,605,269
Expenditures			
Current:			
General administration	-	-	1,580,985
Financial administration	-	-	-
Administration of justice	2,908,216	-	15,567,167
Construction and maintenance	-	-	13,568,044
Health and human services	-	-	630,403
Public safety	-	715,343	3,409,269
Libraries and education	-	-	18,813
Capital Outlay	-	-	1,719,612
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	80,166
Total Expenditures	2,908,216	715,343	36,574,459
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	89,819	9,030,810
Other Financing Sources (Uses)			
Transfers in	-	-	8,786,593
Transfers (out)	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	7,849,370
Net Change in Fund Balances	-	89,819	16,880,180
Fund Balances, Beginning of Year	-	2,891,767	61,586,692
Fund Balances, End of Period	\$ -	\$ 2,981,586	\$ 78,466,872

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	Certificates of Obligation, Series 2024

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

Page 1 of 4

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ 2,019,316	\$ 2,179,771	\$ 12,481,718
Investments	-	-	103,462,026	-
Other receivables	50,096	-	-	-
Total Assets	<u>\$ 50,096</u>	<u>\$ 2,019,316</u>	<u>\$ 105,641,797</u>	<u>\$ 12,481,718</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	178,466	50,335
Due to other funds	1,230,453	-	2,600	-
Total Liabilities	<u>1,230,453</u>	<u>675,682</u>	<u>181,066</u>	<u>50,335</u>
Fund Balances				
Restricted	(1,180,357)	1,343,634	105,460,731	12,431,383
Total Fund Balances	<u>(1,180,357)</u>	<u>1,343,634</u>	<u>105,460,731</u>	<u>12,431,383</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 50,096</u>	<u>\$ 2,019,316</u>	<u>\$ 105,641,797</u>	<u>\$ 12,481,718</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
March 31, 2024

Page 2 of 4

	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	\$ -	\$ 107,654	\$ 1,234,671	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 107,654</u>	<u>\$ 1,234,671</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	397,464
Due to other funds	<u>8,474,043</u>	<u>1,121,461</u>	<u>-</u>	<u>23,523,876</u>
Total Liabilities	<u>8,474,043</u>	<u>1,121,461</u>	<u>-</u>	<u>23,921,340</u>
Fund Balances				
Restricted	<u>(8,474,043)</u>	<u>(1,013,807)</u>	<u>1,234,671</u>	<u>(23,921,340)</u>
Total Fund Balances	<u>(8,474,043)</u>	<u>(1,013,807)</u>	<u>1,234,671</u>	<u>(23,921,340)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 107,654</u>	<u>\$ 1,234,671</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
March 31, 2024

Page 3 of 4

	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024	Certificates of Obligation, Series 2023
Assets				
Cash and cash equivalents	\$ 24,199,251	\$ 448,319	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 24,199,251</u>	<u>\$ 448,319</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	342,714	3,599,117	776,584	-
Due to other funds	<u>3,037</u>	<u>25,857,033</u>	<u>23,022,103</u>	<u>-</u>
Total Liabilities	<u>345,751</u>	<u>29,456,150</u>	<u>23,798,687</u>	<u>-</u>
Fund Balances				
Restricted	<u>23,853,500</u>	<u>(29,007,831)</u>	<u>(23,798,687)</u>	<u>-</u>
Total Fund Balances	<u>23,853,500</u>	<u>(29,007,831)</u>	<u>(23,798,687)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,199,251</u>	<u>\$ 448,319</u>	<u>\$ -</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
March 31, 2024

Page 4 of 4

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 42,670,700
Investments	-	103,462,026
Other receivables	-	50,096
Total Assets	<u>\$ -</u>	<u>\$ 146,182,822</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	-	5,957,362
Due to other funds	497,417	83,732,023
Total Liabilities	<u>497,417</u>	<u>89,752,385</u>
Fund Balances		
Restricted	(497,417)	56,430,437
Total Fund Balances	<u>(497,417)</u>	<u>56,430,437</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 146,182,822</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 1 of 4

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

	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	\$ 21,255	\$ 54,679	\$ 588,094	\$ 353,228
Miscellaneous	62,250	-	-	-
Total Revenues	<u>83,505</u>	<u>54,679</u>	<u>588,094</u>	<u>353,228</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	391,505
Health and human services	-	6,156	-	-
Public safety	-	-	331,536	-
Parks and recreation	-	-	-	-
Capital Outlay	1	45,630	6,823,976	157,860
Debt Service:				
Bond issuance costs	-	-	490,754	-
Total Expenditures	<u>1</u>	<u>51,786</u>	<u>7,646,266</u>	<u>549,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>83,504</u>	<u>2,893</u>	<u>(7,058,172)</u>	<u>(196,137)</u>
Other Financing Sources (Uses)				
General obligation bonds issued		-	103,880,000	-
Premium on general obligation bonds issued		-	8,641,503	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>112,521,503</u>	<u>-</u>
Net Change in Fund Balances	83,504	2,893	105,463,331	(196,137)
Fund Balances, Beginning of Year	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>(2,600)</u>	<u>12,627,520</u>
Fund Balances, End of Period	<u>\$ (1,180,357)</u>	<u>\$ 1,343,634</u>	<u>\$ 105,460,731</u>	<u>\$ 12,431,383</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 Six Months Ended March 31, 2024**

	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Revenues				
Earnings on investments	\$ -	\$ 7,458	\$ 33,644	\$ -
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>7,458</u>	<u>33,644</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	791,503
Capital Outlay	1,696,239	854,211	1	1,694,552
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,696,239</u>	<u>854,211</u>	<u>1</u>	<u>2,486,055</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,696,239)</u>	<u>(846,753)</u>	<u>33,643</u>	<u>(2,486,055)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	(1,696,239)	(846,753)	33,643	(2,486,055)
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>\$ (8,474,043)</u>	<u>\$ (1,013,807)</u>	<u>\$ 1,234,671</u>	<u>\$ (23,921,340)</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 Six Months Ended March 31, 2024**

	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024	Certificates of Obligation, Series 2023
Revenues				
Earnings on investments	\$ 679,451	\$ 60,978	\$ -	\$ 5
Miscellaneous	-	19,234	-	-
Total Revenues	<u>679,451</u>	<u>366,358</u>	<u>-</u>	<u>5</u>
Expenditures				
Current:				
General administration	-	-	1,821,246	-
Administration of justice	-	-	1,230,638	-
Construction and maintenance	310,027	12,160,736	52,976	-
Health and human services	-	-	32,001	-
Public safety	-	-	1,020,332	-
Parks and recreation	-	-	255,083	-
Capital Outlay	761,723	22,061,716	18,914,658	5
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,071,750</u>	<u>34,222,452</u>	<u>23,326,934</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(392,299)</u>	<u>(33,856,094)</u>	<u>(23,326,934)</u>	<u>-</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(392,299)	(33,856,094)	(23,326,934)	-
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>(471,754)</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 23,853,500</u>	<u>\$ (29,007,831)</u>	<u>\$ (23,798,687)</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Six Months Ended March 31, 2024

Page 4 of 4

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Earnings on investments	\$ -	\$ 1,798,792
Miscellaneous	-	81,484
Total Revenues	<u>-</u>	<u>2,166,422</u>
Expenditures		
Current:		
General administration	-	1,821,246
Administration of justice	-	1,230,638
Construction and maintenance	335,269	13,250,513
Health and human services	-	38,157
Public safety	-	1,351,868
Parks and recreation	-	1,046,586
Capital Outlay	162,148	53,172,720
Debt Service:		
Bond issuance costs	-	490,754
Total Expenditures	<u>497,417</u>	<u>72,402,482</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(497,417)</u>	<u>(70,236,060)</u>
Other Financing Sources (Uses)		
General obligation bonds issued	-	103,880,000
Premium on general obligation bonds issued	-	8,641,503
Total Other Financing Sources		
(Uses)	<u>-</u>	<u>112,521,503</u>
 Net Change in Fund Balances	(497,417)	42,285,443
Fund Balances, Beginning of Year	<u>-</u>	<u>14,144,992</u>
Fund Balances, End of Period	<u>\$ (497,417)</u>	<u>\$ 56,430,435</u>

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



FORT BEND COUNTY, TEXAS**COUNTY ASSISTANCE DISTRICT SUB- FUND DESCRIPTIONS****County Assistance Districts Sub- Funds**

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

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

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

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 - Pleak
OGF-470	CAD 16 - Fairchilds
OGF-471	CAD 17 - Thompsons
OGF-472	CAD 18 - Beasley
OGF-473	CAD 19 - Orchard
OGF-474	CAD 20 - Needville
OGF-475	CAD 21 - Kendleton
OGF-476	CAD 22 - Stafford
OGF-477	CAD 23 - Fairchilds

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

Page 1 of 4

	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
Assets					
Cash and cash equivalents	\$ 6,631,508	\$ 3,972,793	\$ 1,363,151	\$ 922,430	\$ 1,076,449
Investments	14,224,893	9,144,574	2,032,128	-	3,048,191
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Total Assets	<u>\$ 20,873,281</u>	<u>\$ 13,117,367</u>	<u>\$ 3,395,279</u>	<u>\$ 922,430</u>	<u>\$ 4,124,640</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 8,692	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>8,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	20,864,589	13,117,367	3,395,280	922,429	4,124,640
Total Fund Balances	<u>20,864,589</u>	<u>13,117,367</u>	<u>3,395,280</u>	<u>922,429</u>	<u>4,124,640</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,873,281</u>	<u>\$ 13,117,367</u>	<u>\$ 3,395,280</u>	<u>\$ 922,429</u>	<u>\$ 4,124,640</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
March 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	\$ 1,194,713	\$ 160,150	\$ 1,750,824	\$ 755,408	\$ 3,101,481
Investments	2,032,128	-	3,048,191	1,016,064	7,112,446
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 3,226,841</u>	<u>\$ 160,150</u>	<u>\$ 4,799,015</u>	<u>\$ 1,771,472</u>	<u>\$ 10,213,927</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 14,280	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(4,393)</u>	<u>14,280</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,226,840	160,149	4,803,408	1,757,192	10,213,927
Total Fund Balances	<u>3,226,840</u>	<u>160,149</u>	<u>4,803,408</u>	<u>1,757,192</u>	<u>10,213,927</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,226,840</u>	<u>\$ 160,149</u>	<u>\$ 4,799,015</u>	<u>\$ 1,771,472</u>	<u>\$ 10,213,927</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
March 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	\$ 174,693	\$ 530,963	\$ 10,475	\$ 118,752	\$ 222,653
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 174,693</u>	<u>\$ 530,963</u>	<u>\$ 10,475</u>	<u>\$ 118,752</u>	<u>\$ 222,653</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	174,693	530,962	10,474	118,752	222,653
Total Fund Balances	<u>174,693</u>	<u>530,962</u>	<u>10,474</u>	<u>118,752</u>	<u>222,653</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 174,693</u>	<u>\$ 530,962</u>	<u>\$ 10,474</u>	<u>\$ 118,752</u>	<u>\$ 222,653</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
March 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	\$ 373,667	\$ 12,578	\$ 631,137	\$ -	\$ 23,003,825
Investments	-	-	1,016,064	-	42,674,679
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Total Assets	<u>\$ 373,667</u>	<u>\$ 12,578</u>	<u>\$ 1,647,201</u>	<u>\$ -</u>	<u>\$ 65,695,384</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,579
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,579</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	373,669	12,578	1,647,201	-	65,676,803
Total Fund Balances	<u>373,669</u>	<u>12,578</u>	<u>1,647,201</u>	<u>-</u>	<u>65,676,803</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 373,669</u>	<u>\$ 12,578</u>	<u>\$ 1,647,201</u>	<u>\$ -</u>	<u>\$ 65,695,382</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 Six Months Ended March 31, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	2,493,719	822,266	434,378	72,386	515,713
Earnings on investments	482,736	315,772	83,226	22,704	99,357
Miscellaneous	-	-	-	-	-
Total Revenues	2,976,455	1,138,038	517,604	95,090	615,070
Expenditures					
Current:					
Construction and maintenance	73,796	25,973	222,104	-	59,465
Capital Outlay	109,205	-	-	-	-
Total Expenditures	183,001	25,973	222,104	-	59,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,793,454	1,112,065	295,500	95,090	555,605
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 2,793,454	 1,112,065	 295,500	 95,090	 32,081
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	\$ 20,864,589	\$ 13,117,367	\$ 3,395,280	\$ 922,429	\$ 4,124,640

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 Six Months Ended March 31, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	369,485	11,975	399,786	334,200	774,684
Earnings on investments	77,845	194	115,869	39,592	244,971
Miscellaneous	-	-	-	-	-
Total Revenues	447,330	12,169	515,655	373,792	1,019,655
Expenditures					
Current:					
Construction and maintenance	60,522	-	80,782	61,739	73,796
Capital Outlay	-	-	-	12,042	-
Total Expenditures	60,522	-	80,782	73,781	73,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	386,808	12,169	434,873	300,011	945,859
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 386,808	 12,169	 434,873	 300,011	 945,859
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	\$ 3,226,840	\$ 160,149	\$ 4,803,408	\$ 1,757,192	\$ 10,213,927

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 Six Months Ended March 31, 2024**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	30,580	6,577	2,032	18,305	36,816
Earnings on investments	203	15,004	11	133	259
Miscellaneous	-	-	-	-	-
Total Revenues	30,783	21,581	2,043	18,438	37,075
Expenditures					
Current:					
Construction and maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,783	21,581	2,043	18,438	37,075
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 30,783	 21,581	 2,043	 18,438	 37,075
Fund Balances, Beginning of Year	143,910	509,381	8,431	100,314	185,578
Fund Balances, End of Period	\$ 174,693	\$ 530,962	\$ 10,474	\$ 118,752	\$ 222,653

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 Six Months Ended March 31, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	25,793	483	135,358	-	\$ 6,484,536
Earnings on investments	453	15	36,693	-	1,535,037
Miscellaneous	-	-	-	-	-
Total Revenues	26,246	498	172,051	-	8,019,573
Expenditures					
Current:					
Construction and maintenance	-	-	-	-	658,177
Capital Outlay	-	-	-	-	121,247
Total Expenditures	-	-	-	-	779,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,246	498	172,051	-	7,240,149
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 26,246	 498	 172,051	 -	 6,716,625
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 373,669	\$ 12,578	\$ 1,647,201	\$ -	\$ 65,676,803

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Six Months Ended March 31, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 324,857,900	\$ (9,076,406)	97%
Fines and fees	48,408,705	48,408,705	21,369,800	(27,038,905)	44%
Intergovernmental	3,826,509	3,826,509	1,567,712	(2,258,797)	41%
Earnings on investments	8,505,383	8,555,383	5,793,211	(2,762,172)	68%
Miscellaneous	2,550,503	2,553,914	2,644,267	90,353	104%
Total Revenues	<u>397,225,406</u>	<u>397,278,817</u>	<u>356,232,890</u>	<u>(41,045,927)</u>	<u>90%</u>
Expenditures					
Current:					
General administration	95,102,474	90,163,130	48,618,437	41,544,693	54%
Financial administration	15,510,610	15,541,474	7,889,738	7,651,736	51%
Administration of justice	119,279,237	119,265,737	56,353,474	62,912,263	47%
Construction and maintenance	4,848,543	4,848,189	2,061,390	2,786,799	43%
Health and human services	45,844,490	45,872,343	19,102,390	26,769,953	42%
Cooperative services	1,411,727	1,411,727	677,405	734,322	48%
Public safety	72,739,424	72,720,438	32,540,281	40,180,157	45%
Parks and recreation	6,153,524	6,153,524	3,207,239	2,946,285	52%
Libraries and education	23,437,691	23,431,882	11,031,692	12,400,190	47%
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>380,145,344</u>	<u>181,482,046</u>	<u>198,663,298</u>	<u>48%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,133,473</u>	<u>174,750,844</u>	<u>157,617,371</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	937,223	937,223	
Transfers (out)	(17,725,399)	(17,725,399)	(8,786,593)	8,938,806	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,725,399)</u>	<u>(7,849,370)</u>	<u>9,876,029</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(591,926)	166,901,474	167,493,400	
Net adjustment to reflect operations in accordance with GAAP (a)			30,544,175		
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>\$ 328,285,425</u>	<u>\$ 198,037,575</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Six Months Ended March 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	\$ 356,232,890	\$ 30,217,395	\$ 386,452,282
Expenditures	181,482,046	19,610,218	201,092,264
Excess (Deficiency) of Revenues Over (Under) Expenditures	174,750,844	10,607,177	185,360,018
Other Financing Sources (Uses)			
Transfers in	937,223	19,935,000	20,872,223
Transfers (out)	(8,786,593)	-	(8,786,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(7,849,370)	19,935,000	12,085,630
Net Change in Fund Balance	166,901,474	30,542,177	197,445,649
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			<u>\$ 328,285,425</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Six Months Ended March 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	\$ 112,812,397	\$ (3,167,843)	97%
Intergovernmental	4,130,000	4,130,000	52,214	(4,077,786)	1%
Earnings on investments	1,000,000	1,000,000	1,490,964	490,964	149%
Miscellaneous	1,547,048	1,547,048	697,530	(849,518)	45%
Total Revenues	122,657,288	122,657,288	115,053,105	(7,604,183)	94%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	74,113,715	32,246,903	70%
Interest and fiscal charges	41,432,934	41,432,934	20,758,992	20,673,942	50%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	94,872,707	52,920,845	64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	20,180,398	45,316,662	
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)	20,703,922	45,840,186	
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	\$ 55,618,028	\$ 45,840,186	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 115,053,105	\$ -	\$ 115,053,105
Expenditures	94,872,707	(17,056,860)	77,815,847
Excess of Revenues Over Expenditures	20,180,398	17,056,860	37,237,258
Other Financing Sources (uses)	523,524	(17,056,860)	(16,533,336)
Net Change in Fund Balance	20,703,922	-	20,703,922
Fund Balance, Beginning of Year			34,914,106
Fund Balance, End of Period			\$ 55,618,028

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Six Months Ended March 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	\$ 19,769,320	\$ (590,759)	97%
Fines and fees	7,898,039	7,898,039	2,560,469	(5,337,570)	32%
Earnings on investments	395,000	395,000	369,718	(25,282)	94%
Miscellaneous	255,114	255,114	129,698	(125,416)	51%
Total Revenues	29,204,728	29,204,728	22,897,171	(6,307,557)	78%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	5,687,642	7,236,470	44%
Operating costs	17,618,211	17,618,211	3,177,878	14,440,333	18%
Information technology costs	16,600	16,600	124	16,476	1%
Capital acquisitions	205,350	205,350	18,139	187,211	9%
Total Expenditures	30,764,273	30,764,273	8,883,783	21,880,490	29%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	14,013,388	15,572,933	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1	-	
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	\$ 23,636,495	\$ 15,572,934	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,897,171	\$ -	\$ 22,897,171
Expenditures	8,883,783	(1)	8,883,782
Net Change in Fund Balance	14,013,388	1	14,013,389
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 23,636,495

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Six Months Ended March 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	\$ 11,318,396	\$ (442,448)	96%
Earnings on investments	750,000	750,000	454,032	(295,968)	61%
Miscellaneous	159,084	159,084	31,033	(128,051)	20%
Total Revenues	12,669,928	12,669,928	11,803,461	(866,467)	93%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	3,574,298	4,235,761	46%
Operating costs	4,095,951	3,913,068	1,139,721	2,773,347	29%
Information technology costs	4,200	4,200	637	3,563	15%
Capital acquisitions	59,680	242,563	964	241,599	0%
Total Expenditures	11,969,890	11,969,890	4,715,620	7,254,270	39%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	7,087,841	6,387,803	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,490,517)	-	
Fund Balances, Beginning of Year	15,394,569	16,485,426	16,485,426	-	
Fund Balances, End of Period	\$ 16,094,607	\$ 17,185,464	\$ 22,082,750	\$ 4,897,286	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,803,461	\$ -	\$ 11,803,461
Expenditures	4,715,620	1,490,517	6,206,137
Net Change in Fund Balance	7,087,841	(1,490,517)	5,597,324
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			\$ 22,082,750

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
March 31, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 369,211	\$ 25,144,369
Due from other funds	-	4,840,767
Other receivables	304,460	27,718
Prepaid expenses	159,716	2,440,472
Total Current Assets	<u>833,387</u>	<u>32,453,326</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,547,991</u>	<u>496,489</u>
Total Noncurrent Assets	<u>3,547,991</u>	<u>496,489</u>
Total Assets	<u>4,381,378</u>	<u>32,949,815</u>
Liabilities		
Current Liabilities:		
Accounts payable	291,333	-
Benefits payable	-	3,710,271
Due to other funds	5,430,075	61,955
Unearned revenues	501,374	-
Total Current Liabilities	<u>6,222,782</u>	<u>3,772,226</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>6,222,782</u>	<u>9,849,664</u>
Net Position (Deficit)		
Net investment in capital assets	(94,838)	496,489
Unrestricted	<u>(1,746,566)</u>	<u>22,603,663</u>
Total Net Position (Deficit)	<u>\$ (1,841,404)</u>	<u>\$ 23,100,152</u> (1.0)

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,831,104	\$ 38,184,846
Total Operating Revenues	<u>1,831,104</u>	<u>38,184,846</u>
Operating Expenses		
Contractual services	2,281,464	5,256,260
Supplies	171,521	-
Benefits provided	-	28,667,747
Other	1,312,820	-
Depreciation	48,135	20,481
Total Operating Expenses	<u>3,813,940</u>	<u>33,944,488</u>
Operating Income (Loss)	(1,982,836)	4,240,358
Non-Operating Revenues		
Earnings on investments	-	3,190
Subsidies	500,000	
Total Non-Operating Revenues	<u>500,000</u>	<u>3,190</u>
Change in Net Position	(1,482,836)	4,243,548
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (1,841,404)</u>	<u>\$ 23,100,152</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,724,096	\$ 38,338,572
Payment of benefits	-	(38,393,501)
Payments for services	(3,843,585)	6,309,526
Net Cash Provided (Used) by Operating Activities	(2,119,489)	6,254,597
Cash Flows from Investing Activities:		
Interest earned on investments	-	3,190
Net Cash Provided by Investing Activities	-	3,190
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	1,784,551	-
Net Cash Provided by Non-Capital Financing Activities	1,784,551	-
Net Increase (Decrease) in Cash and Cash Equivalents	(334,938)	6,257,787
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	\$ 369,211	\$ 25,144,370
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,982,836)	\$ 4,240,358
Adjustments to operations:		
Depreciation	48,135	20,481
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(40,481)	(3,607)
Decrease (Increase) in due from other funds	-	157,333
Decrease (Increase) in prepaid expenses	(84,008)	2,201,334
Increase (Decrease) in accounts payable	46,709	-
Increase (Decrease) in benefits payable	-	(9,725,754)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(107,008)	-
Total Adjustments	(136,653)	2,014,239
Net Cash Provided (Used) by Operating Activities	\$ (2,119,489)	\$ 6,254,597

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
March 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 Six Months Ended March 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 Six Months Ended March 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
March 31, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 100,439	\$ 38,321,244
Investments	28,674,647	-
Total Assets	<u>28,775,086</u>	<u>38,321,244</u>
Liabilities		
Due to other governments	-	2,629,143
Due to others	-	520,771
Total Liabilities	<u>-</u>	<u>3,149,914</u>
Net Position		
Restricted for court activities	-	31,080,338
Restricted for tax collection	-	4,090,992
Restricted for benefits	28,775,086	-
Total Net Position	<u>\$ 28,775,086</u>	<u>\$ 35,171,330</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 6,713,690
Property tax collections	-	1,456,357,642
Employer contributions		-
Earnings (Loss) on investments	3,724,925	751,365
Total Additions	<u>3,724,925</u>	<u>1,463,822,697</u>
Deductions		
Court activities	-	9,837,016
Property tax disbursements	-	1,452,673,851
Total Deductions	<u>-</u>	<u>1,462,510,867</u>
Change in fiduciary net position	3,724,925	1,311,830
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 28,775,086</u>	<u>\$ 35,171,330</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,897,566	\$ 13,703,543	\$ 6,720,135	\$ 38,321,244
Total Assets	<u>17,897,566</u>	<u>13,703,543</u>	<u>6,720,135</u>	<u>38,321,244</u>
Liabilities				
Due to other governments	-	-	2,629,143	2,629,143
Due to others	378,962	141,809	-	520,771
Total Liabilities	<u>378,962</u>	<u>141,809</u>	<u>2,629,143</u>	<u>3,149,914</u>
Net Position				
Restricted for court activities	17,518,604	13,561,734	-	31,080,338
Restricted for tax collection activities	-	-	4,090,992	4,090,992
Total Net Position	<u>\$ 17,518,604</u>	<u>\$ 13,561,734</u>	<u>\$ 4,090,992</u>	<u>\$ 35,171,330</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 4,270,274	\$ 2,443,416	\$ -	\$ 6,713,690
Property tax collections	-	-	1,456,357,642	1,456,357,642
Earnings of investments	494,202	257,163	-	751,365
Total Additions	<u>4,764,476</u>	<u>2,700,579</u>	<u>1,456,357,642</u>	<u>1,463,822,697</u>
Deductions				
Court activities	7,702,097	2,134,919	-	9,837,016
Property tax disbursements	-	-	1,452,673,851	1,452,673,851
Total Deductions	<u>7,702,097</u>	<u>2,134,919</u>	<u>1,452,673,851</u>	<u>1,462,510,867</u>
Change in fiduciary net position	(2,937,621)	565,660	3,683,791	1,311,830
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>\$ 17,518,604</u>	<u>\$ 13,561,734</u>	<u>\$ 4,090,992</u>	<u>\$ 35,171,330</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
March 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	\$ 8,391	\$ 54,733,792	\$ 22,727,464	\$ 783,384	\$ 801	\$ 81,382,633
Investments	-	-	105,234,495	71,538,512	-	-	176,773,007
Miscellaneous receivables	-	-	24,883	-	-	-	24,883
Capital assets, not being depreciated	-	-	126,156,803	24,773,492	-	-	150,930,295
Capital assets, net of accumulated depreciation	-	-	195,476,076	157,441,299	-	-	352,917,375
Total Assets	<u>3,128,801</u>	<u>8,391</u>	<u>481,626,049</u>	<u>276,480,767</u>	<u>783,384</u>	<u>801</u>	<u>762,028,193</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>1,643,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,643,432</u>
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	1,500	-	38,676
Retainage payable	-	-	2,152,079	141,664	-	-	2,293,743
Due to primary government	-	-	2,075,926	3,231,268	-	-	5,307,194
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	-	239,164,293	176,967,714	-	-	432,633,184
Total Liabilities	<u>16,603,718</u>	<u>-</u>	<u>254,305,978</u>	<u>183,289,002</u>	<u>1,500</u>	<u>-</u>	<u>454,200,198</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	82,757,224	(5,657,154)	-	-	77,100,070
Debt service	-	-	20,626,329	10,309,508	-	-	30,935,837
Unrestricted	(13,474,917)	8,391	125,579,950	80,095,180	781,884	801	192,991,289
Total Net Position (Deficit)	<u>\$ (13,474,917)</u>	<u>\$ 8,391</u>	<u>\$ 228,963,503</u>	<u>\$ 84,747,534</u>	<u>\$ 781,884</u>	<u>\$ 801</u>	<u>\$ 301,027,196</u>

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

Note (2):

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

FORT BEND COUNTY, TEXAS

Page 1 of 2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS

For the Six Months Ended March 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
Fort Bend County Toll Road Authority					
Toll road operations	\$ 9,614,795	\$ 22,729,706	\$ -	\$ -	\$ -
Interest on long-term debt	5,032,075	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	14,646,870	22,729,706	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	4,786,340	15,694,836	(12,778)	-	-
Interest on long-term debt	2,930,138	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	7,716,478	15,694,836	(12,778)	-	-
Totals Component Units	\$ 22,363,348	\$ 38,424,542	\$ (12,778)	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	11
Total General Revenues				-	11
Changes in Net Position (Deficit)				-	11
Net Position (Deficit), Beginning of Year, as restated				(13,474,917)	8,380
Net Position (Deficit), End of Period				\$ (13,474,917)	\$ 8,391

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 Six 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	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 13,114,911	\$ -	\$ -	\$ -	\$ 13,114,911
Interest on long-term debt	(5,032,075)	-	-	-	(5,032,075)
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	8,082,836	-	-	-	8,082,836
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	10,895,718	-	-	10,895,718
Interest on long-term debt	-	(2,930,138)	-	-	(2,930,138)
Total Fort Bend Grand Parkway Toll Road Authority	-	7,965,580	-	-	7,965,580
Totals Component Units	8,082,836	7,965,580	-	-	16,048,416
General Revenues:					
Property Taxes					-
Earnings on investments	4,329,978	2,407,896		1	6,737,886
Total General Revenues	4,329,978	2,407,896	-	1	6,737,886
Changes in Net Position (Deficit)	12,412,814	10,373,476	-	1	22,786,302
Net Position (Deficit), Beginning of Year	216,550,689	74,374,058	879,909	800	278,338,919
Net Position (Deficit), End of Period	\$ 228,963,503	\$ 84,747,534	\$ 781,884	\$ 801	\$ 301,027,196

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

March 31, 2024

Primary Government

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 21,790,215	\$ 25,144,369	\$ 46,934,584	\$ 369,211	\$ 47,303,795
Investment pools:					
LOGIC	17,804,203	-	17,804,203	-	17,804,203
Texas CLASS	337,206,782	-	337,206,782	-	337,206,782
Texas Range	2,702	-	2,702	-	2,702
Money market funds	6,125,129	-	6,125,129	-	6,125,129
Totals cash and cash equivalents	382,929,031	25,144,369	408,073,400	369,211	408,442,611
Investments					
Government Securities	121,352,115		121,352,115		121,352,115
Commercial Paper	152,781,211	-	152,781,211	-	152,781,211
Total Cash and Investments	\$ 657,062,357	\$ 25,144,369	\$ 682,206,726	\$ 369,211	\$ 682,575,937

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	Units
Cash deposits	\$ 13,090,568	\$ -	\$ 7,347,810
Investment pools:			
LOGIC	-	-	14,684,670
Texas CLASS	25,230,676		55,436,724
Texas Range	-	-	1,159
TexPool	-	-	3,125,285
Money market funds	-	100,439	786,985
Totals cash and cash equivalents	38,321,244	100,439	81,382,633
Investments			
Government Securities			100,144,411
Commercial Paper	-	-	76,628,596
Fixed Income Fund	-	10,445,697	-
Domestic Equity Fund	-	12,072,299	-
International Equity Fund	-	6,156,651	-
Total Cash and Investments	\$ 38,321,244	\$ 28,775,086	\$ 258,155,640

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
March 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	\$ 4,115,000	\$ 4,383,900
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	36,330,350
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	65,030,100
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	62,645,500
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	75,351,775
47,550,000	* Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,980,750
4,952,549	* Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,280,455	3,707,789
17,000,000	* Certificates of Obligation, Series 2017	2.36	2033	11,365,000	12,896,758
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	42,475,000	57,465,500
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	28,815,000	41,673,750
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,910,000	27,637,450
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	22,655,000	29,660,700
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	21,190,000	28,480,250
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	27,950,000	32,258,138
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	49,415,000	81,042,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	31,570,000	46,743,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,220,000	71,680,750
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000	51,577,500
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	80,925,000	157,500,813
Total General Obligation Bonds				\$ 635,390,455	\$ 913,046,923
Notes Payable					
\$13,000,000	Tax Note Series 2020	1.06%	2027	\$ 7,770,000	\$ 7,935,890
30,000,000	Tax Note Series 2022	3.50%	2029	25,425,000	28,156,750
3,384,000	Revenue Anticipation Notes, Series 2022	3.50%	2029	2,777,000	3,149,348
Total Tax Notes				\$ 35,972,000	\$ 39,241,988
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	15,272,469	17,104,244
19,689,775	EPICenter Financing	5.00%	2050	100,140,000	169,046,925
2,300,921	Server upgrades	5.00%	2031	1,331,450	1,456,572
103,880,000	Sheriff Training Center Financing	5.00%	2053	103,880,000	199,364,000
Total Capital Financing				\$ 223,289,067	\$ 190,383,837
Leases					
\$828,281	Elections Warehouse	2.467%	2024	\$ 273,671	\$ 277,057
209,229	Mailing Equipment	2.467%	2026	87,212	90,141
129,121	Building rentals	2.297%	2024	14,441	14,496
239,021	Land Lease	2.297%	2046	96,677	100,020
Total Leases				\$ 472,001	\$ 481,714
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	579,058	607,920
Total SBITAs Payable				\$ 8,376,368	\$ 8,737,441

March 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%

March 31, 2024 Monthly Financial Report

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

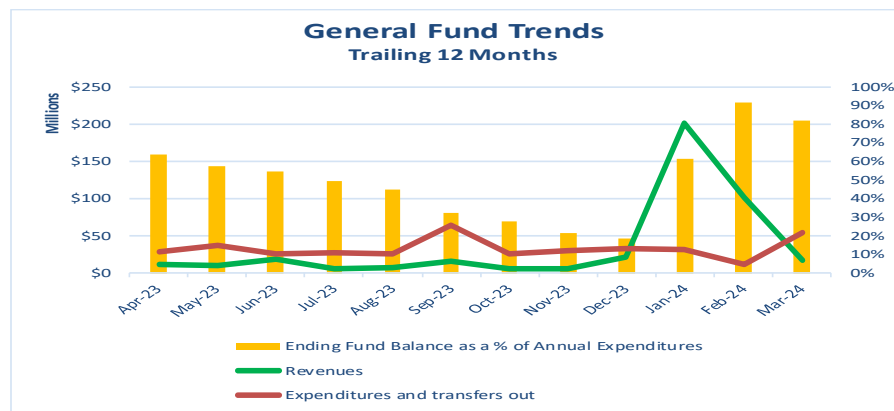
	Fiscal Year				Sixc Months Ended Mar 31,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 468,758,013
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	6,484,537
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	24,678,994
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	33,255,784
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	13,301,536
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	13,413,807
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	559,892,671
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	52,280,730
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	7,889,738
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	74,209,029
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	29,538,122
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	29,023,794
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	703,205
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	45,298,048
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	4,253,825
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	11,051,050
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	61,504,324
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	54,178,715
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	20,839,158
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	490,754
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	391,260,492
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	168,632,179
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	30,182,340
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(30,182,340)
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	2,878,140
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	115,399,643
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 284,031,822
Debt Service as a Percentage of					
Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	22.75%

March 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

	4/30/23	5/31/23	6/30/23	7/31/23	8/31/23	9/30/23
Revenues						
Property taxes	\$ 2,482,311	\$ 833,350	\$ 1,296,439	\$ 641,124	\$ 178,753	\$ 478,157
Fines and fees	3,212,235	3,503,265	10,214,683	3,145,287	4,547,833	4,222,044
Intergovernmental	3,990,801	2,760,138	5,094,194	713,099	1,032,041	8,872,698
Earnings on investments	1,136,842	925,622	652,014	1,108,071	893,577	1,017,593
Miscellaneous	1,065,630	1,847,109	1,504,812	1,245,969	1,233,332	1,379,044
Total Revenues	11,887,819	9,869,484	18,762,142	6,853,550	7,885,536	15,969,536
Expenditures						
Current:						
General administration	3,948,574	5,509,453	7,389,454	6,039,468	5,998,937	4,830,448
Financial administration	1,018,314	1,263,179	977,198	1,162,432	987,486	1,634,325
Administration of justice	8,466,259	9,609,605	8,841,451	8,050,663	8,189,187	14,141,358
Construction and maintenance	311,023	356,499	350,168	299,841	294,550	550,229
Health and human services	3,900,714	4,704,419	3,613,605	3,891,158	4,632,405	7,759,759
Cooperative services	77,101	90,689	74,007	148,148	72,834	222,444
Public safety	6,049,868	6,901,255	6,450,659	6,289,948	6,285,198	12,102,796
Parks and recreation	341,198	438,234	359,706	346,917	714,703	618,537
Libraries and education	1,648,522	2,010,281	1,686,812	1,655,274	1,608,252	2,445,059
Capital Outlay	61,864	1,107,808	324,419	287,626	290,853	(137,087)
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	25,823,437	31,991,422	30,067,479	28,171,475	29,074,405	44,167,868
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(13,935,618)	(22,121,938)	(11,305,337)	(21,317,925)	(21,188,869)	(28,198,332)
Other Financing Sources (Uses)	-	-	-	-	-	-
Transfers in	-	-	-	-	3,171,040	(187,311)
Transfers (out)	-	(3,384,000)	(19,935,000)	-	-	(829,635)
Debt issuance	-	-	19,935,000	-	-	(19,935,000)
Total Other Financing Sources (Uses)	-	(3,384,000)	-	-	3,171,040	(20,951,946)
Net Change in Fund Balances	(13,935,618)	(25,505,938)	(11,305,337)	(21,317,925)	(18,017,829)	(49,150,278)
Fund Balances, Beginning of Period	270,072,707	256,137,089	230,631,151	219,325,814	198,007,889	179,990,060
Fund Balances, End of Period	\$ 256,137,089	\$ 230,631,151	\$ 219,325,814	\$ 198,007,889	\$ 179,990,060	\$ 130,839,782



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

Page 2 of 2

	10/31/23	11/30/23	12/31/23	1/31/24	2/29/24	3/31/24
Revenues						
Property taxes	\$ 109,603	\$ 182,155	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281
Fines and fees	2,561,706	2,942,817	3,147,063	4,291,038	3,551,318	3,433,562
Intergovernmental	1,089,787	1,067,491	2,441,180	1,206,977	14,841,443	5,410,256
Earnings on investments	825,392	637,911	1,054,182	749,429	1,056,239	1,484,252
Miscellaneous	1,274,244	1,468,975	1,846,417	1,274,585	1,314,357	2,623,756
Total Revenues	5,860,732	6,299,349	21,370,698	201,896,837	133,645,554	17,379,107
Expenditures						
Current:						
General administration	4,747,769	4,409,737	7,289,470	5,995,228	7,103,607	19,332,688
Financial administration	1,158,464	1,127,883	1,656,135	1,232,542	1,150,951	1,563,763
Administration of justice	8,606,472	8,965,970	9,279,240	9,571,617	8,677,632	12,310,293
Construction and maintenance	298,834	306,193	316,433	350,533	345,441	443,956
Health and human services	3,318,277	3,678,542	4,217,176	4,612,861	4,358,198	5,722,982
Cooperative services	73,142	103,230	79,423	79,375	80,667	287,368
Public safety	5,911,638	6,387,300	6,858,345	6,281,768	6,351,970	8,745,890
Parks and recreation	318,826	358,923	597,499	379,276	600,523	952,192
Libraries and education	1,472,952	1,624,614	1,806,433	1,678,057	2,093,909	2,356,272
Capital Outlay	113,493	912,414	58,000	109,915	280,391	1,989,574
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	26,019,867	27,874,806	32,158,154	30,291,172	31,043,289	53,704,978
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(20,159,135)	(21,575,457)	(10,787,456)	171,605,665	102,602,265	(36,325,871)
Other Financing Sources (Uses)						
Transfers in	-	937,223	-	-	19,935,000	-
Transfers (out)	-	(2,986,593)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,049,370)	(1,450,000)	(1,450,000)	18,485,000	(1,450,000)
Net Change in Fund Balances	(20,159,135)	(23,624,827)	(12,237,456)	170,155,665	121,087,265	(37,775,871)
Fund Balances, Beginning of Period	130,839,782	110,680,647	87,055,820	74,818,364	244,974,029	366,061,294
Fund Balances, End of Period	\$ 110,680,647	\$ 87,055,820	\$ 74,818,364	\$ 244,974,029	\$ 366,061,294	\$ 328,285,423

