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

For the Seven Months Ended April 30, 2024

Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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COUNTY AUDITOR
Fort Bend County, Texas

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June 28, 2024

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

The Monthly Financial Report (the "MFR") for the Seven Months Ended April 30, 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
April 30, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	$ 233,334,076	$ 857,837	$ 234,191,913	$ 94,933,282
Investments	420,605,854	-	420,605,854	167,446,537
Receivables:				
Taxes, net	24,992,485	-	24,992,485	-
Sales taxes	-	-	-	-
Grants	4,649,715	-	4,649,715	-
Fines and fees	42,675,532	-	42,675,532	-
Notes receivable			-	-
Other	28,885,069	127,618	29,012,687	84,424
Internal Balances	5,432,830	(5,430,075)	2,755	
Prepaid items	2,409,513	153,133	2,562,646	-
Due from component units	5,402,494	-	5,402,494	-
Due from primary government	-	-	-	-
Net pension asset				
Capital assets, not being depreciated	745,434,111	-	745,434,111	153,116,946
Capital assets, net of accumulated depreciation	2,871,144,845	3,541,639	2,874,686,484	351,754,730
Total Assets	4,384,966,524	(749,848)	4,384,216,676	767,335,919
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	31,208,498	138,788	31,347,286	37,176
Retainage payable	6,123,006	(30)	6,122,976	2,412,588
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	53,769,393	594,462	54,363,855	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	5,402,495
Due to other governments	5,670,369	-	5,670,369	-
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	919,811,464	-	919,811,464	432,633,184
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,509,883,856	733,220	1,510,617,076	454,412,844
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	2,673,704,327	-	2,673,704,327	75,911,083
Restricted for:			-	
Debt service	89,992,181	-	89,992,181	31,064,704
Construction and maintenance	126,144,078	-	126,144,078	-
Other	18,153,438	-	18,153,438	-
Unrestricted	(232,343,808)	(1,483,068)	(233,826,876)	199,146,489
Total Net Position	$ 2,675,650,216	$ (1,483,068)	$ 2,674,167,148	$ 306,122,276

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 2024

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary Government				
Governmental Activities:				
General administration	$ 62,206,783	$ 6,516,579	$ 2,171,247	$ -
Financial administration	9,108,558	1,554,834	-	-
Administration of justice	89,386,580	6,751,961	5,757,067	-
Construction and maintenance	42,955,056	3,524,794	-	2,108,720
Health and human services	35,708,776	8,894,892	25,481,525	-
Cooperative services	944,586	-	-	-
Public safety	54,678,123	10,079,749	2,412,115	-
Parks and recreation	8,303,038	189,606	160,000	-
Libraries and education	13,846,141	73,786	63,576	-
Interest on long-term debt	23,078,118	-	-	-
Total governmental activities	340,215,759	37,586,201	36,045,530	2,108,720
Business-Type Activities				
EPICenter Operations	4,144,231	1,980,050	1,039,681	-
Total Primary Government	$ 344,359,990	$ 39,566,251	$ 37,085,211	$ 2,108,720
Component Units:				
East FBC Development Authority	$ -	$ -	$ -	$ -
FBC Toll Road Authority	16,476,838	28,414,460	-	-
FB Grand Parkway Toll Road Authority	11,020,055	19,647,046	-	(10,116)
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	$ 27,496,893	$ 48,061,506	$ -	$ (10,116)

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			
Functions/Programs	**Governmental Activities**	**Business-Type Activates**	**Total**	**Component Units**
Primary Government				
Governmental Activities:				
General administration	$ (53,518,957)		$ (53,518,957)	
Financial administration	(7,553,724)		(7,553,724)	
Administration of justice	(76,877,552)		(76,877,552)	
Construction and maintenance	(37,321,542)		(37,321,542)	
Health and human services	(1,332,359)		(1,332,359)	
Cooperative services	(944,586)		(944,586)	
Public safety	(42,186,259)		(42,186,259)	
Parks and recreation	(7,953,432)		(7,953,432)	
Libraries and education	(13,708,779)		(13,708,779)	
Interest on long-term debt	(23,078,118)		(23,078,118)	
Total governmental activities	(264,475,308)		(264,475,308)	
Business-Type Activities				
EPICenter Operations		$ (1,124,500)	(1,124,500)	
Total Primary Government	(264,475,308)	(1,124,500)	(265,599,808)	
Component Units:				
East FBC Development Authority				$ -
FBC Toll Road Authority				11,937,622
FB Grand Parkway Toll Road Authority				8,616,875
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				20,554,497
General Revenues:				
Property taxes, penalties, and interest	486,911,255	-	486,911,255	-
Sales taxes	7,888,514	-	7,888,514	-
Earnings on investments	15,940,371	-	15,940,371	7,228,860
Miscellaneous	6,269,727	-	6,269,727	-
Transfers	-	-	-	
Special Item - Conveyance of property			-	-
Total General Revenues	517,009,867	-	517,009,867	7,228,860
Changes in Net Position	252,534,559	(1,124,500)	251,410,059	27,783,357
Net Position, Beginning of Year, as restated	2,423,115,657	(358,568)	2,422,757,089	278,338,919
Prior period adjustments	-	-		
Net Position, End of Period	$ 2,675,650,216	$ (1,483,068)	$ 2,674,167,148	$ 306,122,276

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	$ 44,866,180	$ 30,770,294	$ 41,883,217	$ 6,347,016
Investments	180,411,850	30,764,671	102,155,137	38,332,690
Taxes receivable, net	18,026,715	5,194,295	-	-
Grants receivable	2,578,717	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	816,720	26,670,696	50,096	-
Due from other funds	102,894,288	303,960	-	-
Due from component units	5,402,494	-	-	-
Prepaid items	23,990	-	-	-
Total Assets	$ 397,696,486	$ 93,703,916	$ 144,088,450	$ 44,679,706
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 12,709,360	$ -	$ 63,000	$ -
Accrued payroll	8,799,298	-	-	-
Retainage payable	31,603	-	6,072,825	-
Due to other funds	1,523,877	-	96,112,623	204,078
Due to component units	-		-	-
Due to other governments	2,312,011	-	-	-
Notes payable	-	-	-	-
Unearned revenues	3,905,591	-	-	44,475,628
Total Liabilities	29,281,740	-	102,248,448	44,679,706
Deferred Inflows of Resources				
Unavailable revenue-property taxes	18,026,715	5,194,295	-	-
Unavailable revenue-other	44,169,473	31,323,002	-	-
Total Deferred Inflows of Resources	62,196,188	36,517,297	-	-
Fund Balances				
Nonspendable	23,990	-	-	-
Restricted	7,833,323	57,186,619	41,840,002	-
Committed	28,668,907	-	-	-
Unassigned	269,692,338	-	-	-
Total Fund Balances	306,218,558	57,186,619	41,840,002	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 397,696,486	$ 93,703,916	$ 144,088,450	$ 44,679,706

FORT BEND COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2024

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	$ 24,477,574	$ 60,055,257	$ 208,399,538
Investments	42,687,295	26,254,212	420,605,855
Taxes receivable, net	-	1,771,475	24,992,485
Grants receivable	-	2,070,997	4,649,714
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,250,766	28,805,158
Due from other funds	-	1,237,279	104,435,527
Due from component units	-	-	5,402,494
Prepaid items	-	-	23,990
Total Assets	$ 67,181,749	$ 92,639,986	$ 839,990,293
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ -	$ 23,439	$ 12,795,799
Accrued payroll	-	-	8,799,298
Retainage payable	18,579	-	6,123,007
Due to other funds	417,499	6,214,946	104,473,023
Due to component units	-	-	-
Due to other governments	-	3,437,501	5,749,512
Notes payable	-	-	-
Unearned revenues	-	3,640,780	52,021,999
Total Liabilities	436,078	13,316,666	189,962,638
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,771,475	24,992,485
Unavailable revenue-other	-	-	75,492,475
Total Deferred Inflows of Resources	-	1,771,475	100,484,960
Fund Balances			
Nonspendable	-	-	23,990
Restricted	66,745,671	77,551,845	251,157,460
Committed	-	-	28,668,907
Unassigned	-	-	269,692,338
Total Fund Balances	66,745,671	77,551,845	549,542,695
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 67,181,749	$ 92,639,986	$ 839,990,293

FORT BEND COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET POSITION

April 30, 2024

Total fund balances, governmental funds	$ 549,542,695
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.	3,616,085,578
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	98,991,019
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	(907,575,458)
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.	23,575,966
Net Position of Governmental Activities	$ 2,675,650,216

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Seven Months Ended April 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	$ 328,108,378	$ 113,941,307	$ -	$ -
Sales taxes	-	-	-	-
Fines and fees	23,819,199	-	-	-
Intergovernmental	28,146,252	52,214	1,605,323	1,491,107
Earnings on investments	7,544,694	1,667,152	2,116,185	1,331,761
Miscellaneous	10,605,203	697,530	81,491	-
Total Revenues	398,223,726	116,358,203	3,802,999	2,822,868
Expenditures				
Current:				
General administration	54,501,456	-	498,691	-
Financial administration	9,064,583	-	-	-
Administration of justice	67,787,084	-	1,246,369	-
Construction and maintenance	2,424,014	-	16,635,135	-
Health and human services	29,985,763	-	44,657	2,666,415
Cooperative services	875,146	-	-	-
Public safety	47,162,480	-	1,062,974	-
Parks and recreation	3,685,255	-	1,220,888	-
Libraries and education	12,827,725	-	-	-
Capital Outlay	5,397,995	8,828,418	65,722,798	156,453
Debt Service:				
Principal	-	53,912,996	-	-
Interest and fiscal charges	-	20,761,218	-	-
Debt issuance costs	-	-	459,084	-
Total Expenditures	233,711,501	83,502,632	86,890,596	2,822,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	164,512,225	32,855,571	(83,087,597)	-
Other Financing Sources (Uses)				
Transfers in	21,103,150	523,524	-	-
Transfers (out)	(10,236,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	102,141,104	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	8,828,417	-	-
Total Other Financing Sources (Uses)	10,866,557	(10,583,059)	110,782,607	-
Net Change in Fund Balances	175,378,782	22,272,512	27,695,010	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
prior period adjustment	-	-	-	-
Fund Balances, End of Period	$ 306,218,558	$ 57,186,619	$ 41,840,002	$ -

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Seven Months Ended April 30, 2024

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	$ -	$ 31,399,630	$ 473,449,315
Sales taxes	7,888,514	-	7,888,514
Fines and fees	-	5,678,967	29,498,166
Intergovernmental	-	6,795,946	38,090,842
Earnings on investments	1,644,125	1,632,796	15,936,713
Miscellaneous	-	3,908,134	15,292,358
Total Revenues	9,532,639	49,415,473	580,155,908
Expenditures			
Current:			
General administration	-	1,850,187	56,850,334
Financial administration	-	50	9,064,633
Administration of justice	-	18,136,391	87,169,844
Construction and maintenance	1,094,757	15,910,808	36,064,714
Health and human services	-	959,579	33,656,414
Cooperative services	-	-	875,146
Public safety	-	3,834,128	52,059,582
Parks and recreation	-	-	4,906,143
Libraries and education	-	22,572	12,850,297
Capital Outlay	128,863	1,686,128	81,920,655
Debt Service:			
Principal	-	-	53,912,996
Interest and fiscal charges	-	118,920	20,880,138
Debt issuance costs	-	-	459,084
Total Expenditures	1,223,620	42,518,763	450,669,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,309,019	6,896,710	129,485,928
Other Financing Sources (Uses)			
Transfers in	-	10,236,593	31,863,267
Transfers (out)	(523,524)	(1,168,150)	(31,863,267)
General obligation bonds and notes issued	-	-	102,141,104
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	8,828,417
Total Other Financing Sources (Uses)	(523,524)	9,068,443	119,611,024
Net Change in Fund Balances	7,785,495	15,965,153	249,096,952
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
prior period adjustment	-	-	-
Fund Balances, End of Period	$ 66,745,671	$ 77,551,845	$ 549,542,695

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 Seven Months Ended April 30, 2024

Net change in fund balances - total governmental funds	$ 249,096,952
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 $83,274,797 was exceeded by depreciation of $30,602,048 in the current period.	52,672,746
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	(7,945,400)
Repayments:	
Principal repayments	53,912,996
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.	12,844,714
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.	4,719,362
Change in net position of governmental activities	$ 252,534,559

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 the 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.

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.

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.

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
April 30, 2024

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	$ 3,825,592	$ 787,063	$ 1,047,687	$ 20,070,396	$ 11,044,459
Investments	10,163,642	-	-	4,651,391	10,422,815
Taxes receivable, net	-	-	-	1,096,965	674,510
Grants receivable	-	-	27,899	-	-
Other receivables	-	-	55,129	44,206	1,151,431
Due from other funds	-	-	844,035	33,889	-
Total Assets	$ 13,989,234	$ 787,063	$ 1,974,750	$ 25,896,847	$ 23,293,215
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 8,600	$ -
Due to other funds	-	36,961	1,876,726	1,551,216	1,199,700
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	36,961	1,876,726	1,559,816	1,199,700
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,096,965	674,510
Total Deferred Inflows of Resources	-	-	-	1,096,965	674,510
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	13,989,234	750,102	98,024	23,240,066	21,419,005
Total Fund Balances	13,989,234	750,102	98,024	23,240,066	21,419,005
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 13,989,234	$ 787,063	$ 1,974,750	$ 25,896,847	$ 23,293,215

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2024

	Special Revenue Funds				
	Utility Assistance	**County Law Library**	**Gus George Law Enforcement Academy**	**FBC Historical Commission**	**Library Donations**
Assets					
Cash and cash equivalents	$ 32,187	$ 170,999	$ 527,329	$ 10,894	$ 133,828
Investments	-	1,016,364	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	50,974	1,533	-	-
Total Assets	$ 32,187	$ 1,238,337	$ 528,862	$ 10,894	$ 133,828
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	43,379	277	-	225
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	43,379	277	-	225
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	32,187	1,194,958	528,585	10,894	133,603
Total Fund Balances	32,187	1,194,958	528,585	10,894	133,603
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 32,187	$ 1,238,337	$ 528,862	$ 10,894	$ 133,828

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2024

	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	$ 187,370	$ 56,100	$ 250,800	$ 64,644	$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,540	-	-	20	-
Total Assets	$ 188,910	$ 56,100	$ 250,800	$ 64,664	$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	188,910	56,100	250,800	64,664	-
Total Fund Balances	188,910	56,100	250,800	64,664	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 188,910	$ 56,100	$ 250,800	$ 64,664	$ -

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2024

	Special Revenue Funds				
	County Attorney Salary Supplement	**Records Management-County**	**VIT Interest**	**Elections Contract**	**Asset Forfeitures**
Assets					
Cash and cash equivalents	$ 151,098	$ 6,211,437	$ 85,215	$ 1,045,074	$ 6,640,257
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	168,907	-	-	-
Total Assets	$ 151,098	$ 6,380,344	$ 85,215	$ 1,045,074	$ 6,640,257
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	4,729	68,935	-	43,550	20,555
Due to other governments	-	-	-	-	2,994,276
Unearned revenues	-	-	-	-	-
Total Liabilities	4,729	68,935	-	43,550	3,014,831
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	146,369	6,311,409	85,215	1,001,524	3,625,426
Total Fund Balances	146,369	6,311,409	85,215	1,001,524	3,625,426
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 151,098	$ 6,380,344	$ 85,215	$ 1,045,074	$ 6,640,257

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2024

	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	$ 157,960	$ 94	$ 260,646	$ (1,895,268)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	1,978,666
Other receivables	-	-	-	-	-
Due from other funds	2	-	-	(4,832)	-
Total Assets	$ 23,445	$ 157,960	$ 94	$ 259,373	$ 83,398
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	24,594
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	24,594
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	23,445	157,960	94	259,373	58,804
Total Fund Balances	23,445	157,960	94	259,373	58,804
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 23,445	$ 157,960	$ 94	$ 259,373	$ 83,398

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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**
Assets					
Cash and cash equivalents	$ 208,230	$ 12,455	$ 209,923	$ 1,773,784	$ 827,169
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	60,873	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	$ 208,230	$ 12,455	$ 209,923	$ 1,834,657	$ 827,169
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	602	1,058,174	90
Due to other governments	-	-	-	-	-
Unearned revenues	210,273	-	-	621,939	-
Total Liabilities	210,273	-	602	1,680,113	90
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	(2,043)	12,455	209,321	154,544	827,079
Total Fund Balances	(2,043)	12,455	209,321	154,544	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 208,230	$ 12,455	$ 209,923	$ 1,834,657	$ 827,169

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET

NON-MAJOR SPECIAL REVENUE FUNDS

April 30, 2024

	Special Revenue Funds		
	Adult Probation - State Funds	**Sheriff Commissary Fund**	**Totals Non-major Special Revenue Funds**
Assets			
Cash and cash equivalents	$ 2,701,978	$ 3,432,414	$ 60,055,257
Investments	-	-	26,254,212
Taxes receivable, net	-	-	1,771,475
Grants receivable	-	-	2,070,997
Other receivables	-	-	1,250,766
Due from other funds	140,388	823	1,237,279
Total Assets	$ 2,842,366	$ 3,433,237	$ 92,639,986
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 14,839	$ -	$ 23,439
Due to other funds	256,680	28,553	6,214,946
Due to other governments	-	443,225	3,437,501
Unearned revenues	2,808,568	-	3,640,780
Total Liabilities	3,080,087	471,778	13,316,666
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	1,771,475
Total Deferred Inflows of Resources	-	-	1,771,475
Fund Balances:			
Nonspendable	-	-	-
Restricted	(237,721)	2,961,459	77,551,845
Total Fund Balances	(237,721)	2,961,459	77,551,845
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,842,366	$ 3,433,237	$ 92,639,986

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2024

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	$ -	$ -	$ -	$ 19,967,130
Fines and fees	-	-	-	3,087,993
Intergovernmental	-	214,762	236,996	219,078
Earnings on investments	373,298	18,538	39,848	461,456
Miscellaneous	-	-	2,100	175,569
Total Revenues	373,298	233,300	278,944	23,911,226
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	-	11,669,754	-
Construction and maintenance	-	106,589	-	10,294,266
Health and human services	-	-	-	-
Public safety	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	-	133,762	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	106,589	11,803,516	10,294,266
Excess (Deficiency) of Revenues Over (Under) Expenditures	373,298	126,711	(11,524,572)	13,616,960
Other Financing Sources (Uses)				
Transfers in	-	-	10,150,000	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	10,150,000	-
Net Change in Fund Balances	373,298	126,711	(1,374,572)	13,616,960
Fund Balances, Beginning of Year	13,615,936	623,391	1,472,596	9,623,106
Fund Balances, End of Period	$ 13,989,234	$ 750,102	$ 98,024	$ 23,240,066

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NON-MAJOR SPECIAL REVENUE FUNDS

For the Seven Months Ended April 30, 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	-	299,604	38,520	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	30	30,980	835	16	151
Miscellaneous	28,799	-	-	-	63,576
Total Revenues	28,829	330,584	39,355	16	63,727
Expenditures					
Current:					
General administration	-	-	-	2,581	-
Financial administration	-	-	-	-	-
Administration of justice	-	361,330	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	25,954	-	-	-	-
Public safety	-	-	97,971	-	-
Libraries and education	-	-	-	(1)	22,573
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	25,954	361,330	97,971	2,580	22,573
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,875	(30,746)	(58,616)	(2,564)	41,154
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	2,875	(30,746)	(58,616)	(2,564)	41,154
Fund Balances, Beginning of Year	29,312	1,225,704	587,201	13,458	92,449
Fund Balances, End of Period	$ 32,187	$ 1,194,958	$ 528,585	$ 10,894	$ 133,603

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 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	8,335	-	-	790	-
Intergovernmental	-	-	-	19,380	-
Earnings on investments	267	82	-	-	-
Miscellaneous	-	-	3,740	-	-
Total Revenues	8,602	82	3,740	20,170	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	1	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	1	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,602	81	3,740	20,170	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	8,602	81	3,740	20,170	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	$ 188,910	$ 56,100	$ 250,800	$ 64,664	$ -

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 2024

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management-County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and fees	-	1,005,967	-	-	-
Intergovernmental	70,000	-	-	-	10,982
Earnings on investments	277	-	3,381	1,068	64,622
Miscellaneous	-	-	1,565	1,103,641	1,342,032
Total Revenues	70,277	1,005,967	4,946	1,104,709	1,417,636
Expenditures					
Current:					
General administration	91,132	943,835	1	696,196	-
Financial administration	-	-	50	-	-
Administration of justice	-	138,262	-	-	63,144
Construction and maintenance	-	-	-	-	15,454
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,584,935
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	91,132	1,082,097	51	696,196	2,680,033
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,855)	(76,130)	4,895	408,513	(1,262,397)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(20,855)	(76,130)	4,895	408,513	(1,262,397)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	$ 146,369	$ 6,311,409	$ 85,215	$ 1,001,524	$ 3,625,426

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 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	266	-	-	-	-
Intergovernmental	-	108,000	94	5,996	1,401,529
Earnings on investments	-	148	-	297	229
Miscellaneous	-	-	-	-	-
Total Revenues	266	108,148	94	6,293	1,401,758
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	78,836
Health and human services	-	-	-	28,046	905,579
Public safety	-	58,945	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,967
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	118,920
Total Expenditures	-	58,945	-	28,047	1,112,302
Excess (Deficiency) of Revenues Over (Under) Expenditures	266	49,203	94	(21,754)	289,456
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
Total Other Financing Sources (Uses)	-	-	-	86,593	(230,927)
Net Change in Fund Balances	266	49,203	94	64,839	58,529
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	$ 23,445	$ 157,960	$ 94	$ 259,373	$ 58,804

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Seven Months Ended April 30, 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	(2,043)	41,596	79,464	2,541,097	-
Earnings on investments	-	52	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	(2,043)	41,648	79,464	2,541,097	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	61,646	2,386,553	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	12,928	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	29,193	61,646	2,386,553	(2)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,043)	12,455	17,818	154,544	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	-	-	(937,223)
Net Change in Fund Balances	(2,043)	12,455	17,818	154,544	(937,221)
Fund Balances, Beginning of Year	-	-	191,503	-	1,764,300
Fund Balances, End of Period	$ (2,043)	$ 12,455	$ 209,321	$ 154,544	$ 827,079

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NON-MAJOR SPECIAL REVENUE FUNDS

For the Seven Months Ended April 30, 2024

	Special Revenue Funds		
	Adult Probation - State Funds	**Sheriff Commissary Fund**	**Totals Non-major Special Revenue Funds**
Revenues			
Property taxes	$ -	$ -	$ 31,399,630
Fines and fees	1,237,492	-	5,678,967
Intergovernmental	1,849,015	-	6,795,946
Earnings on investments	129,995	-	1,632,796
Miscellaneous	1,479	1,149,041	3,908,134
Total Revenues	3,217,981	1,149,041	49,415,473
Expenditures			
Current:			
General administration	-	-	1,850,187
Financial administration	-	-	50
Administration of justice	3,455,702	-	18,136,391
Construction and maintenance	-	-	15,910,808
Health and human services	-	-	959,579
Public safety	-	1,079,349	3,834,128
Libraries and education	-	-	22,572
Capital Outlay	-	-	1,686,128
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	118,920
Total Expenditures	3,455,702	1,079,349	42,518,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,721)	69,692	6,896,710
Other Financing Sources (Uses)			
Transfers in		-	10,236,593
Transfers (out)	-	-	(1,168,150)
Total Other Financing Sources (Uses)	-	-	9,068,443
Net Change in Fund Balances	(237,721)	69,692	15,965,153
Fund Balances, Beginning of Year	-	2,891,767	61,586,692
Fund Balances, End of Period	$ (237,721)	$ 2,961,459	$ 77,551,845

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
April 30, 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
Assets				
Cash and cash equivalents	$ -	$ 2,019,760	$ 2,216	$ 12,507,694
Investments	-	-	102,155,137	-
Other receivables	50,096	-	-	-
Total Assets	$ 50,096	$ 2,019,760	$ 102,157,353	$ 12,507,694
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ -	$ 63,000	$ -	$ -
Retainage payable	-	612,682	178,466	84,056
Due to other funds	1,230,453	-	(1,596,921)	303,488
Total Liabilities	1,230,453	675,682	(1,418,455)	387,544
Fund Balances				
Nonspendable				
Restricted	(1,180,357)	1,344,078	103,575,808	12,120,150
Total Fund Balances	(1,180,357)	1,344,078	103,575,808	12,120,150
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 50,096	$ 2,019,760	$ 102,157,353	$ 12,507,694

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.

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
April 30, 2024

	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	$ -	$ 107,676	$ 1,240,161	$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	$ -	$ 107,676	$ 1,240,161	$ -
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Retainage payable	-	-	-	355,611
Due to other funds	8,613,838	1,121,461	-	24,093,295
Total Liabilities	8,613,838	1,121,461	-	24,448,906
Fund Balances				
Nonspendable				
Restricted	(8,613,838)	(1,013,785)	1,240,161	(24,448,906)
Total Fund Balances	(8,613,838)	(1,013,785)	1,240,161	(24,448,906)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ -	$ 107,676	$ 1,240,161	$ -

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.

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
April 30, 2024

	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	$ 24,249,025	$ 1,756,685	$ -	$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	$ 24,249,025	$ 1,756,685	$ -	$ -
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Retainage payable	351,432	3,645,315	896,362	-
Due to other funds	5,837	30,208,402	27,331,404	-
Total Liabilities	357,269	33,853,717	28,227,766	-
Fund Balances				
Nonspendable				
Restricted	23,891,756	(32,097,032)	(28,227,766)	-
Total Fund Balances	23,891,756	(32,097,032)	(28,227,766)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 24,249,025	$ 1,756,685	$ -	$ -

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.

COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
April 30, 2024

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	$ -	$ 41,883,217
Investments	-	102,155,137
Other receivables	-	50,096
Total Assets	$ -	$ 144,088,450
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 63,000
Retainage payable	(51,099)	6,072,825
Due to other funds	4,801,366	96,112,623
Total Liabilities	4,750,267	102,248,448
Fund Balances		
Nonspendable		-
Restricted	(4,750,267)	41,840,002
Total Fund Balances	(4,750,267)	41,840,002
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ -	$ 144,088,450

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 Seven Months Ended April 30, 2024

Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-764
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Earnings on investments	21,255	63,593	727,633	408,760
Miscellaneous	62,250	-	-	-
Total Revenues	83,505	63,593	727,633	408,760
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	391,505
Health and human services	-	6,156	-	-
Public safety	-	-	-	-
Parks and recreation	-	8,471	-	-
Capital Outlay	1	45,629	7,472,748	524,625
Debt Service:				
Bond issuance costs	-	-	459,084	-
Total Expenditures	1	60,256	7,931,832	916,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,504	3,337	(7,204,199)	(507,370)
Other Financing Sources (Uses)				
General obligation bonds		-	102,141,104	-
Premium on general obligation bonds issued		-	8,641,503	-
Total Other Financing Sources (Uses)	-	-	110,782,607	-
Net Change in Fund Balances	83,504	3,337	103,578,408	(507,370)
Fund Balances, Beginning of Year	(1,263,861)	1,340,741	(2,600)	12,627,520
Fund Balances, End of Period	$ (1,180,357)	$ 1,344,078	$ 103,575,808	$ 12,120,150

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 Seven Months Ended April 30, 2024

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Earnings on investments	-	7,480	39,133	-
Miscellaneous	-	-	-	-
Total Revenues	-	7,480	39,133	-
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	825,215
Capital Outlay	1,836,034	854,211	-	2,188,406
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	1,836,034	854,211	-	3,013,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,836,034)	(846,731)	39,133	(3,013,621)
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(1,836,034)	(846,731)	39,133	(3,013,621)
Fund Balances, Beginning of Year	(6,777,804)	(167,054)	1,201,028	(21,435,285)
Fund Balances, End of Period	$ (8,613,838)	$ (1,013,785)	$ 1,240,161	$ (24,448,906)

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 Seven Months Ended April 30, 2024

Fund Number	MAJ-773	MAJ-775	MAJ-778	MAJ-776
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024	Certificates of Obligation, Series 2023
Revenues				
Intergovernmental	$ -	$ 1,605,323	$ -	$ -
Earnings on investments	787,149	61,177	-	5
Miscellaneous	-	19,241	-	-
Total Revenues	787,149	1,685,741	-	5
Expenditures				
Current:				
General administration	-	-	763,572	(264,881)
Administration of justice	-	-	1,246,369	-
Construction and maintenance	357,480	13,519,914	1,167,903	-
Health and human services	-	-	38,501	-
Public safety	-	-	1,062,974	-
Parks and recreation	-	-	387,202	-
Capital Outlay	783,712	25,111,121	23,089,491	264,886
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	1,141,192	38,631,035	27,756,012	5
Excess (Deficiency) of Revenues Over (Under) Expenditures	(354,043)	(36,945,294)	(27,756,012)	-
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(354,043)	(36,945,294)	(27,756,012)	-
Fund Balances, Beginning of Year	24,245,799	4,848,262	(471,754)	-
Fund Balances, End of Period	$ 23,891,756	$ (32,097,032)	$ (28,227,766)	$ -

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 Seven Months Ended April 30, 2024

Fund Number	**MAJ-779**	
	Unlimited Tax Road Bonds, Series 2024	**Totals Capital Projects Funds**
Revenues		
Intergovernmental	$ -	$ 1,605,323
Earnings on investments	-	2,116,185
Miscellaneous	-	81,491
Total Revenues	-	3,802,999
Expenditures		
Current:		
General administration	-	498,691
Administration of justice	-	1,246,369
Construction and maintenance	1,198,333	16,635,135
Health and human services	-	44,657
Public safety	-	1,062,974
Parks and recreation	-	1,220,888
Capital Outlay	3,551,934	65,722,798
Debt Service:		
Bond issuance costs	-	459,084
Total Expenditures	4,750,267	86,890,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,750,267)	(83,087,597)
Other Financing Sources (Uses)		
General obligation bonds	-	102,141,104
Premium on general obligation bonds issued	-	8,641,503
Total Other Financing Sources (Uses)	-	110,782,607
Net Change in Fund Balances	(4,750,267)	27,695,010
Fund Balances, Beginning of Year	-	14,144,992
Fund Balances, End of Period	$ (4,750,267)	$ 41,840,002

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.

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

April 30, 2024

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	$ 7,192,721	$ 4,157,039	$ 1,452,397	$ 941,638	$ 1,188,709
Investments	14,229,098	9,147,277	2,032,728	-	3,049,092
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Total Assets	$ 21,438,699	$ 13,304,316	$ 3,485,125	$ 941,638	$ 4,237,801
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ 8,692	$ -	$ -	$ -	$ -
Due to other funds	49,643	35,388	6,811	-	89,072
Total Liabilities	58,335	35,388	6,811	-	89,072
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	21,380,364	13,268,928	3,478,314	941,638	4,148,729
Total Fund Balances	21,380,364	13,268,928	3,478,314	941,638	4,148,729
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 21,438,699	$ 13,304,316	$ 3,485,125	$ 941,638	$ 4,237,801

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET

COUNTY ASSISTANCE DISTRICTS SUB-FUNDS

April 30, 2024

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	$ 1,280,058	$ 162,973	$ 1,835,685	$ 826,195	$ 3,289,849
Investments	2,032,728	-	3,049,092	1,016,364	7,114,549
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	$ 3,312,786	$ 162,973	$ 4,884,777	$ 1,842,559	$ 10,404,398
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ (4,393)	$ 14,280	$ -
Due to other funds	68,651	-	49,643	68,651	49,643
Total Liabilities	68,651	-	45,250	82,931	49,643
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,244,135	162,973	4,839,527	1,759,628	10,354,755
Total Fund Balances	3,244,135	162,973	4,839,527	1,759,628	10,354,755
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,312,786	$ 162,973	$ 4,884,777	$ 1,842,559	$ 10,404,398

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET

COUNTY ASSISTANCE DISTRICTS SUB-FUNDS

April 30, 2024

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Assets					
Cash and cash equivalents	$ 194,297	$ 534,259	$ 10,865	$ 124,251	$ 227,284
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	$ 194,297	$ 534,259	$ 10,865	$ 124,251	$ 227,284
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	194,297	534,259	10,865	124,251	227,284
Total Fund Balances	194,297	534,259	10,865	124,251	227,284
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 194,297	$ 534,259	$ 10,865	$ 124,251	$ 227,284

FORT BEND COUNTY, TEXAS

COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
April 30, 2024

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	$ 381,791	$ 12,887	$ 664,679	$ -	$ 24,477,577
Investments	-	-	1,016,364	-	42,687,292
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Total Assets	$ 381,791	$ 12,887	$ 1,681,043	$ -	$ 67,181,749
Liabilities and Fund Balances					
Liabilities					
Retainage payable	$ -	$ -	$ -	$ -	$ 18,579
Due to other funds	-	-	-	-	417,502
Total Liabilities	-	-	-	-	436,081
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	381,791	12,887	1,681,043	-	66,745,668
Total Fund Balances	381,791	12,887	1,681,043	-	66,745,668
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 381,791	$ 12,887	$ 1,681,043	$ -	$ 67,181,749

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Seven Months Ended April 30, 2024

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	3,024,825	988,788	530,301	87,799	629,641
Earnings on investments	517,049	336,199	89,957	26,499	104,864
Miscellaneous	-	-	-	-	-
Total Revenues	3,541,874	1,324,987	620,258	114,298	734,505
Expenditures					
Current:					
Construction and maintenance	123,440	61,361	241,724	(1)	154,811
Capital Outlay	109,205	-	-	-	-
Total Expenditures	232,645	61,361	241,724	(1)	154,811
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,309,229	1,263,626	378,534	114,299	579,694
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
Net Change in Fund Balances	3,309,229	1,263,626	378,534	114,299	56,170
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	$ 21,380,364	$ 13,268,928	$ 3,478,314	$ 941,638	$ 4,148,729

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Seven Months Ended April 30, 2024

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	449,577	14,765	477,061	409,359	949,482
Earnings on investments	83,699	227	124,357	43,136	260,643
Miscellaneous	-	-	-	-	-
Total Revenues	533,276	14,992	601,418	452,495	1,210,125
Expenditures					
Current:					
Construction and maintenance	129,173	(1)	130,426	130,390	123,438
Capital Outlay	-	-	-	19,658	-
Total Expenditures	129,173	(1)	130,426	150,048	123,438
Excess (Deficiency) of Revenues Over (Under) Expenditures	404,103	14,993	470,992	302,447	1,086,687
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	404,103	14,993	470,992	302,447	1,086,687
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	$ 3,244,135	$ 162,973	$ 4,839,527	$ 1,759,628	$ 10,354,755

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Seven Months Ended April 30, 2024

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	50,146	7,549	2,420	23,778	41,400
Earnings on investments	242	17,328	14	158	306
Miscellaneous	-	-	-	-	-
Total Revenues	50,388	24,877	2,434	23,936	41,706
Expenditures					
Current:					
Construction and maintenance	1	(1)	-	(1)	-
Capital Outlay	-	-	-	-	-
Total Expenditures	1	(1)	-	(1)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,387	24,878	2,434	23,937	41,706
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	50,387	24,878	2,434	23,937	41,706
Fund Balances, Beginning of Year	143,910	509,381	8,431	100,314	185,578
Fund Balances, End of Period	$ 194,297	$ 534,259	$ 10,865	$ 124,251	$ 227,284

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

COUNTY ASSISTANCE DISTRICTS SUB-FUNDS

For the Seven Months Ended April 30, 2024

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	33,837	789	166,997	-	$ 7,888,514
Earnings on investments	531	18	38,896	-	1,644,123
Miscellaneous	-	-	-	-	-
Total Revenues	34,368	807	205,893	-	9,532,637
Expenditures					
Current:					
Construction and maintenance	-	-	-	-	1,094,760
Capital Outlay	-	-	-	-	128,863
Total Expenditures	-	-	-	-	1,223,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,368	807	205,893	-	8,309,014
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
Net Change in Fund Balances	34,368	807	205,893	-	7,785,490
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	$ 381,791	$ 12,887	$ 1,681,043	$ -	$ 66,745,668

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND - BUDGETARY BASIS

For the Seven Months Ended April 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	$333,934,306	$333,934,306	$ 328,108,378	$ (5,825,928)	98%
Fines and fees	48,408,705	48,408,705	25,209,514	(23,199,191)	52%
Intergovernmental	3,826,509	3,826,509	2,448,043	(1,378,466)	64%
Earnings on investments	8,505,383	8,657,797	7,530,500	(1,127,297)	87%
Miscellaneous	2,550,503	2,557,701	2,781,577	223,876	109%
Total Revenues	397,225,406	397,385,018	366,078,012	(31,307,006)	92%
Expenditures					
Current:					
General administration	95,102,474	90,051,362	53,957,549	36,093,813	60%
Financial administration	15,510,610	15,643,087	9,064,583	6,578,504	58%
Administration of justice	119,279,237	119,721,527	66,560,217	53,161,310	56%
Construction and maintenance	4,848,543	4,848,189	2,424,014	2,424,175	50%
Health and human services	45,844,490	45,883,425	22,327,108	23,556,317	49%
Cooperative services	1,411,727	1,411,727	849,346	562,381	60%
Public safety	72,739,424	72,357,909	37,682,082	34,675,827	52%
Parks and recreation	6,153,524	6,164,239	3,685,255	2,478,984	60%
Libraries and education	23,437,691	23,431,882	12,827,160	10,604,722	55%
Capital Outlay	766,900	736,900	638,978	97,922	87%
Total Expenditures	385,094,620	380,250,247	210,016,292	170,233,955	55%
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,130,786	17,134,771	156,061,720	138,926,949	
Other Financing Sources (Uses)					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(17,725,399)	(10,236,593)	7,488,806	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	(17,725,399)	(17,725,399)	(9,068,443)	8,656,956	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(590,628)	146,993,277	147,583,905	
Net adjustment to reflect operations in accordance with GAAP (a)			28,385,505		
Fund Balances, Beginning of Year	130,839,776	130,839,776	130,839,776		
Fund Balances, End of Period	$125,245,163	$130,249,148	$ 306,218,558	$ 175,969,410	

(a) See reconciliation on following page.

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	$ 366,078,012	$ 32,145,714	$ 398,223,726
Expenditures	210,016,292	23,695,209	233,711,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	156,061,720	8,450,505	164,512,225
Other Financing Sources (Uses)			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(10,236,593)	-	(10,236,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(9,068,443)	19,935,000	10,866,557
Net Change in Fund Balance	146,993,277	28,385,505	175,378,782
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			$ 306,218,558

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Seven Months Ended April 30, 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	$ 113,941,307	$ (2,038,933)	98%
Intergovernmental	4,130,000	4,130,000	52,214	(4,077,786)	1%
Earnings on investments	1,000,000	1,000,000	1,667,152	667,152	167%
Miscellaneous	1,547,048	1,547,048	697,530	(849,518)	45%
Total Revenues	122,657,288	122,657,288	116,358,203	(6,299,085)	95%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	73,847,996	32,512,622	69%
Interest and fiscal charges	41,432,934	41,432,934	20,761,218	20,671,716	50%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	94,609,214	53,184,338	64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	21,748,989	46,885,253	
Other Financing Sources (Uses)					
Transfers in	-	-	523,523	523,523	
Total Other Financing Sources (Uses)	-	-	523,523	523,523	
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	22,272,512	47,408,776	
Fund Balances, Beginning of Year	13,742,581	34,914,107	34,914,107	-	
Fund Balances, End of Period	$ (11,393,683)	$ 9,777,843	$ 57,186,619	$ 47,408,776	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	$ 116,358,203	$ -	$ 116,358,203
Expenditures	94,609,214	(11,106,582)	83,502,632
Excess of Revenues Over Expenditures	21,748,989	11,106,582	32,855,571
Other Financing Sources (uses)	523,523	(11,106,582)	(10,583,059)
Net Change in Fund Balance	22,272,512	-	22,272,512
Fund Balance, Beginning of Year			34,914,107
Fund Balance, End of Period			$ 57,186,619

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Seven Months Ended April 30, 2024

Revenues	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Property taxes	$ 20,360,079	$ 20,360,079	$ 19,967,130	$ (392,949)	98%
Fines and fees	7,898,039	7,898,039	3,087,993	(4,810,046)	39%
Intergovernmental	296,496	296,496	219,078	(77,418)	74%
Earnings on investments	395,000	395,000	461,456	66,456	117%
Miscellaneous	255,114	255,114	175,569	(79,545)	69%
Total Revenues	29,204,728	29,204,728	23,911,226	(5,293,502)	82%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	6,603,070	6,321,042	51%
Operating costs	17,618,211	17,614,211	3,643,658	13,970,553	21%
Information technology costs	16,600	20,600	604	19,996	3%
Capital acquisitions	205,350	205,350	46,934	158,416	23%
Total Expenditures	30,764,273	30,764,273	10,294,266	20,470,007	33%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	13,616,960	15,176,505	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	-	-	
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	$ 23,240,066	$ 15,176,505	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	$ 23,911,226	$ -	$ 23,911,226
Expenditures	10,294,266	-	10,294,266
Net Change in Fund Balance	13,616,960	-	13,616,960
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			$ 23,240,066

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Seven Months Ended April 30, 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	$ 11,432,500	$ (328,344)	97%
Earnings on investments	750,000	750,000	507,224	(242,776)	68%
Miscellaneous	159,084	159,084	36,592	(122,492)	23%
Total Revenues	12,669,928	12,669,928	11,976,316	(693,612)	95%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	4,142,085	3,667,974	53%
Operating costs	4,095,951	3,898,520	1,388,326	2,510,194	36%
Information technology costs	4,200	18,748	727	18,021	4%
Capital acquisitions	59,680	242,563	964	241,599	0%
Total Expenditures	11,969,890	11,969,890	5,532,102	6,437,788	46%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	6,444,214	5,744,176	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,510,635)	-	
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	$ 21,419,005	$ 4,233,541	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	$ 11,976,316	$ 2	$ 11,976,318
Expenditures	5,532,102	1,510,637	7,042,739
Net Change in Fund Balance	6,444,214	(1,510,635)	4,933,579
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			$ 21,419,005

Enterprise Fund

EPICenter Operations Fund

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility. 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
April 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	**Internal Service Funds**
Assets		
Current Assets:		
Cash and cash equivalents	$ 857,837	$ 24,934,536
Due from other funds	-	5,545,956
Other receivables	127,618	27,718
Prepaid expenses	153,133	2,440,472
Total Current Assets	1,138,588	32,948,682
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,541,639	493,378
Total Noncurrent Assets	3,541,639	493,378
Total Assets	4,680,227	33,442,060
Liabilities		
Current Liabilities:		
Accounts payable	138,788	-
Benefits payable	-	3,710,271
Due to other funds	5,430,075	78,384
Unearned revenues	594,432	-
Total Current Liabilities	6,163,295	3,788,655
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	6,077,438
Total Noncurrent Liabilities	-	6,077,438
Total Liabilities	6,163,295	9,866,093
Net Position (Deficit)		
Net investment in capital assets	(101,190)	493,378
Unrestricted	(1,381,878)	23,082,589
Total Net Position (Deficit)	$ (1,483,068)	$ 23,575,967

FORT BEND COUNTY, TEXAS

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

PROPRIETARY FUNDS

For the Seven Months Ended April 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	$ 1,980,050	$ 44,234,979
Total Operating Revenues	1,980,050	44,234,979
Operating Expenses		
Contractual services	2,480,043	6,477,017
Supplies	182,956	-
Benefits provided	-	33,018,667
Other	1,426,745	-
Depreciation	54,487	23,592
Total Operating Expenses	4,144,231	39,519,276
Operating Income (Loss)	(2,164,181)	4,715,703
Non-Operating Revenues		
Earnings on investments	-	3,660
Subsidies	1,039,681	-
Total Non-Operating Revenues	1,039,681	3,660
Change in Net Position	(1,124,500)	4,719,363
Total Net Position, Beginning of Year	(358,568)	18,856,604
Total Net Position (Deficit), End of Period	$ (1,483,068)	$ 23,575,967

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	**Internal Service Funds**
Cash Flows from Operating Activities		
Charges for services	$ 1,966,100	$ 44,388,704
Payment of benefits	-	(42,727,992)
Payments for services	(4,136,644)	4,383,580
Net Cash Provided (Used) by Operating Activities	(2,170,544)	6,044,292
Cash Flows from Investing Activities:		
Interest earned on investments	-	3,660
Net Cash Provided by Investing Activities	-	3,660
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,324,232	-
Net Cash Provided by Non-Capital Financing Activities	2,324,232	-
Net Increase (Decrease) in Cash and Cash Equivalents	153,688	6,047,952
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	$ 857,837	$ 24,934,535
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	$ (2,164,181)	$ 4,715,703
Adjustments to operations:		
Depreciation	54,487	23,592
Change in assets and liabilities:		
Decrease (Increase) in other receivables	136,361	(3,607)
Decrease (Increase) in due from other funds	-	157,332
Decrease (Increase) in prepaid expenses	(77,425)	1,496,145
Increase (Decrease) in accounts payable	(105,836)	-
Increase (Decrease) in benefits payable	-	(9,709,325)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(13,950)	-
Total Adjustments	(6,363)	1,328,589
Net Cash Provided (Used) by Operating Activities	$ (2,170,544)	$ 6,044,292

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
April 30, 2024

	Employee Benefits	Other Self-Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	$ 7,360,825	$ 17,573,711	$ 24,934,536
Due from other funds	4,788,581	757,375	5,545,956
Other receivables	-	27,718	27,718
Prepaid expenses	-	2,440,472	2,440,472
Total Current Assets	12,149,406	20,799,276	32,948,682
Noncurrent Assets:			
Capital assets, net of accumulated depreciati	493,378	-	493,378
Total Noncurrent Assets	493,378	-	493,378
Total Assets	12,642,784	20,799,276	33,442,060
Liabilities			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	63,707	14,677	78,384
Total Current Liabilities	63,707	3,724,948	3,788,655
Noncurrent Liabilities:			
Benefits payable, long-term portion	6,077,438	-	6,077,438
Total Noncurrent Liabilities	6,077,438	-	6,077,438
Total Liabilities	6,141,145	3,724,948	9,866,093
Net Position			
Net investment in capital assets	493,378	-	493,378
Unrestricted	6,008,261	17,074,328	23,082,589
Total Net Position	$ 6,501,639	$ 17,074,328	$ 23,575,967

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION (DEFICIT)

INTERNAL SERVICE FUNDS

For the Seven Months Ended April 30, 2024

	Employee Benefits	Other Self-Funded Insurance	Totals
Operating Revenues			
Charges for services	$ 38,763,805	$ 5,471,174	$ 44,234,979
Total Operating Revenues	38,763,805	5,471,174	44,234,979
Operating Expenses			
Contractual services	5,733,830	743,187	6,477,017
Benefits provided	32,334,030	684,637	33,018,667
Depreciation	23,592	-	23,592
Total Operating Expenses	38,091,452	1,427,824	39,519,276
Operating Income (Loss)	672,353	4,043,350	4,715,703
Non-Operating Revenues			
Earnings on investments	3,660	-	3,660
Total Non-Operating Revenues	3,660	-	3,660
Loss before transfers	676,013	4,043,350	4,719,363
Transfers in	-	-	-
Change in Net Position	676,013	4,043,350	4,719,363
Total Net Position, Beginning of Year	5,825,626	13,030,978	18,856,604
Total Net Position, End of Period	$ 6,501,639	$ 17,074,328	$ 23,575,967

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2024

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	$ 38,916,010	$ 5,472,694	$ 44,388,704
Payment of benefits	(38,347,761)	(4,380,231)	(42,727,992)
Payments for services	971,682	3,411,898	4,383,580
Net Cash Provided (Used) by Operating Activities	1,539,931	4,504,361	6,044,292
Cash Flows from Investing Activities:			
Interest earned on investments	3,660	-	3,660
Net Cash Provided by Investing Activities	3,660	-	3,660
Net Increase (Decrease) in Cash and Cash Equivalents	1,543,591	4,504,361	6,047,952
Cash and Cash Equivalents, Beginning of Year	5,817,234	13,069,349	18,886,583
Cash and Cash Equivalents, End of Period	$ 7,360,825	$ 17,573,710	$ 24,934,535

	Employee Benefits	Other Self-Funded Insurance	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ 672,353	$ 4,043,350	$ 4,715,703
Adjustments to operations:			
Depreciation	23,592	-	23,592
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	839,898	656,247	1,496,145
Decrease (Increase) in other receivables	152,205	5,127	157,332
Decrease (Increase) in prepaid expenses	-	(3,607)	(3,607)
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,865,614	3,498,838	9,364,452
Increase (Decrease) in due to other funds	(6,013,731)	(3,695,594)	(9,709,325)
Total Adjustments	867,578	461,011	1,328,589
Net Cash Provided (Used) by Operating Activities	$ 1,539,931	$ 4,504,361	$ 6,044,292

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
April 30, 2024

	OPEB Trust Fund	Total Custodial Funds
Assets		
Cash and cash equivalents	$ 98,554	$ 46,042,453
Investments	27,700,704	-
Total Assets	27,799,258	46,042,453
Liabilities		
Due to other governments	-	10,754,636
Due to others	-	526,082
Total Liabilities	-	11,280,718
Net Position		
Restricted for court	-	31,475,975
Restricted for tax	-	3,285,760
Restricted for benefits	27,799,258	-
Total Net Position	$ 27,799,258	$ 34,761,735

FORT BEND COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Seven Months Ended April 30, 2024

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	$ -	$ 7,529,559
Property tax collections	-	1,469,918,110
Earnings (Loss) on investments	2,749,097	866,899
Total Additions	2,749,097	1,478,314,568
Deductions		
Court activities	-	10,372,782
Property tax disbursements	-	1,467,039,551
Total Deductions	-	1,477,412,333
Change in fiduciary net position	2,749,097	902,235
Net Position - Beginning of Year	25,050,161	33,859,500
Net Position - End of Period	$ 27,799,258	$ 34,761,735

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
April 30, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	$ 18,035,115	$ 13,966,942	$ 14,040,396	$ 46,042,453
Total Assets	18,035,115	13,966,942	14,040,396	46,042,453
Liabilities				
Due to other governments	-	-	10,754,636	10,754,636
Due to others	355,597	170,485	-	526,082
Total Liabilities	355,597	170,485	10,754,636	11,280,718
Net Position				
Restricted for court activities	17,679,518	13,796,457	-	31,475,975
Restricted for tax collection activities	-	-	3,285,760	3,285,760
Total Net Position	$ 17,679,518	$ 13,796,457	$ 3,285,760	$ 34,761,735

FORT BEND COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For the Seven Months Ended April 30, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	$ 4,549,084	$ 2,980,475	$ -	$ 7,529,559
Property tax collections	-	-	1,469,918,110	1,469,918,110
Earnings of investments	563,342	303,557	-	866,899
Total Additions	5,112,426	3,284,032	1,469,918,110	1,478,314,568
Deductions				
Court activities	7,889,133	2,483,649	-	10,372,782
Property tax disbursements	-	-	1,467,039,551	1,467,039,551
Total Deductions	7,889,133	2,483,649	1,467,039,551	1,477,412,333
Change in fiduciary net position	(2,776,707)	800,383	2,878,559	902,235
Net Position - Beginning of Year	20,456,225	12,996,074	407,201	33,859,500
Net Position - End of Period	$ 17,679,518	$ 13,796,457	$ 3,285,760	$ 34,761,735

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
April 30, 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	$ 8,393	$ 67,677,579	$ 23,300,299	$ 817,409	$ 801	$ 94,933,282
Investments	-	-	95,858,194	71,588,343	-	-	167,446,537
Miscellaneous receivables		-	21,924	-	62,500	-	84,424
Capital assets, not being depreciated	-	-	128,379,958	24,736,988	-	-	153,116,946
Capital assets, net of accumulated depreciation	-	-	194,891,254	156,863,476	-	-	351,754,730
Total Assets	3,128,801	8,393	486,828,909	276,489,106	879,909	801	767,335,919
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	-	-	1,643,432	-	-	-	1,643,432
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	-	-	37,176
Retainage payable	-	-	2,192,185	220,403	-	-	2,412,588
Due to primary government	-	-	3,054,935	2,347,560	-	-	5,402,495
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	16,603,718	-	255,325,093	182,484,033	-	-	454,412,844
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resourc	-	-	-	8,444,231	-	-	8,444,231
Net Position (Deficit)							
Net investment in capital assets	-	-	82,182,564	(6,271,481)	-	-	75,911,083
Debt service	-	-	20,704,030	10,360,674	-	-	31,064,704
Unrestricted	(13,474,917)	8,393	130,260,654	81,471,649	879,909	801	199,146,489
Total Net Position (Deficit)	$ (13,474,917)	$ 8,393	$ 233,147,248	$ 85,560,842	$ 879,909	$ 801	$ 306,122,276

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

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

		Program Revenues		Net (Expense) Revenue and Changes in Net Position	
Functions/Programs	**Expenses**	**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	$ 11,444,763	$ 28,414,460	$ -	$ -	$ -
Interest on long-term debt	5,032,075	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	16,476,838	28,414,460	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	8,089,917	19,647,046	(10,116)	-	-
Interest on long-term debt	2,930,138	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	11,020,055	19,647,046	(10,116)	-	-
Totals Component Units	$ 27,496,893	$ 48,061,506	$ (10,116)	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	13
Total General Revenues				-	13
Changes in Net Position (Deficit)				-	13
Net Position (Deficit), Beginning of Year, as restated				(13,474,917)	8,380
Net Position (Deficit), End of Period				$ (13,474,917)	$ 8,393

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.

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

	Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	**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**
Fort Bend County Toll Road Authority					
Toll road operations	$ 16,969,697	$ -	$ -	$ -	$ 16,969,697
Interest on long-term debt	(5,032,075)	-	-	-	(5,032,075)
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	11,937,622	-	-	-	11,937,622
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	11,547,013	-	-	11,547,013
Interest on long-term debt	-	(2,930,138)	-	-	(2,930,138)
Total Fort Bend Grand Parkway Toll Road Authority	-	8,616,875	-	-	8,616,875
Totals Component Units	11,937,622	8,616,875	-	-	20,554,497
General Revenues:					
Property Taxes					-
Earnings on investments	4,658,937	2,569,909		1	7,228,860
Total General Revenues	4,658,937	2,569,909	-	1	7,228,860
Changes in Net Position (Deficit)	16,596,559	11,186,784	-	1	27,783,357
Net Position (Deficit), Beginning of Year	216,550,689	74,374,058	879,909	800	278,338,919
Net Position (Deficit), End of Period	$ 233,147,248	$ 85,560,842	$ 879,909	$ 801	$ 306,122,276

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
April 30, 2024

Primary Government

Cash and Investments	Governmental Funds	Internal Service Funds	Total Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	$ 23,907,757	$ 24,934,536	$ 48,842,293	$ 857,837	$ 49,700,130
Investment pools:					
LOGIC	17,884,021	-	17,884,021	-	17,884,021
Texas CLASS	160,340,208	-	160,340,208	-	160,340,208
Texas Range	2,714	-	2,714	-	2,714
Money market funds	6,264,838	-	6,264,838	-	6,264,838
Totals cash and cash equivalents	208,399,538	24,934,536	233,334,074	857,837	234,191,911
Investments					
Government Securities	191,634,147		191,634,147		191,634,147
Commercial Paper	228,971,708	-	228,971,708	-	228,971,708
Total Cash and Investments	$ 629,005,393	$ 24,934,536	$ 653,939,929	$ 857,837	$ 654,797,766

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely
Cash and Investments	Custodial Funds	OPEB Trust Fund	Presented Component Units
Cash deposits	$ 20,413,249	$ -	$ 9,410,182
Investment pools:			
LOGIC	-	-	14,750,503
Texas CLASS	25,629,204		57,360,869
Texas Range	-	-	1,164
TexPool	-	-	3,125,285
Money market funds	-	98,554	10,285,279
Totals cash and cash equivalents	46,042,453	98,554	94,933,282
Investments			
Government Securities			91,048,054
Commercial Paper	-	-	76,398,483
Fixed Income Fund	-	11,189,524	-
Domestic Equity Fund	-	10,649,583	-
International Equity Fund	-	5,861,597	-
Total Cash and Investments	$ 46,042,453	$ 27,799,258	$ 262,379,819

FORT BEND COUNTY, TEXAS

SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE

April 30, 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
103,880,000		Lease Revenue Bonds, Series 2023	5.00	2053	103,880,000	199,364,000
		Total General Obligation Bonds			$ 739,270,455	$ 1,112,410,923
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						
4,861,625		Network Refresh	5.00	2026	2,030,117	2,120,692
19,689,775		Axon Tasers and Cameras financing	5.00	2031	15,272,469	17,104,244
100,140,000		EPICenter Financing	4.00 - 5.00	2050	100,140,000	169,046,925
2,050,832		Axon Tasers and Cameras financing#2	5.00	2031	1,331,450	1,456,572
2,064,098		Isilon Storage	5.00	2028	2,064,098	2,453,351
1,691,759		VxRail Servers	5.00	2028	1,691,759	2,006,354
		Total Capital Financing			$ 122,529,892	$ 194,188,138
Leases						
$1,213,035		Elections Warehouse	2.467	2024	$ 213,379	$ 215,489
210,298		Mailing Equipment	2.467	2026	87,212	90,141
224,560		Building rentals	2.297	2024	4,823	4,832
239,021		Land Lease	2.297	2046	96,677	100,020
		Total Leases			$ 402,091	$ 410,482
Technology Financing (SBITA)						
$6,137,359		Workday Learning Software	2.297	2032	5,935,905	$ 6,724,643
2,356,702		Apollo Cyber Defense	3.305	2028	1,765,994	1,914,298
286,329		eCivis	2.297	2025	95,411	98,500
642,101		ESRI GIS Enterprise	3.305	2025	642,101	675,000
961,610		Infor, Lawson	3.305	2025	961,610	1,010,322
		Total SBITAs Payable			$ 9,401,021	$ 10,422,763

STATISTICAL SECTION

FORT BEND COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

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

FORT BEND COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year				Seven Months Ended Apr 30,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	$ 324,815,881	$ 340,956,478	$ 363,379,360	$ 432,368,043	$ 473,449,315
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	7,888,514
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	29,498,166
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	38,090,842
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	15,936,713
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	15,292,358
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	580,155,908
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	56,850,334
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	9,064,633
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	87,169,844
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	36,064,714
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	33,656,414
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	875,146
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	52,059,582
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	4,906,143
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	12,850,297
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	81,920,655
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	53,912,996
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	20,880,138
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	459,084
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	450,669,980
(Deficiency) of Revenues (Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	129,485,928
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	31,863,267
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(31,863,267)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	102,141,104
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	8,828,417
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	119,611,024
Net Change in Fund Balances	$ 47,073,255	$ (3,862,104)	$ 37,252,633	$ 63,657,790	$ 249,096,952
Debt Service as a Percentage of Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	20.28%

FORT BEND COUNTY, TEXAS

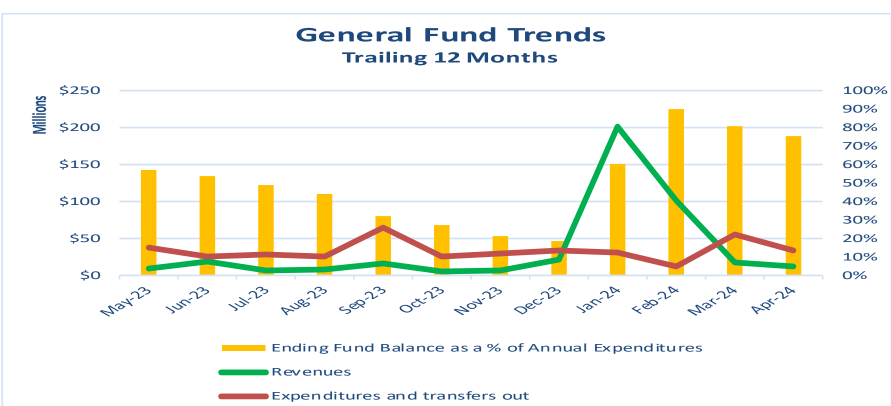
CHANGES IN FUND BALANCES, GENERAL FUND -

MODIFIED ACCRUAL BASIS OF ACCOUNTING

TRAILING ONE MONTH

(UNAUDITED)

	5/31/23	6/30/23	7/31/23	8/31/23	9/30/23	10/31/23
Revenues						
Property taxes	$ 833,350	$ 1,296,439	$ 641,124	$ 178,753	$ 478,157	$ 109,603
Fines and fees	3,503,265	10,214,683	3,145,287	4,547,833	4,222,044	2,561,706
Intergovernmental	2,760,138	5,094,194	713,099	1,032,041	8,872,698	1,089,787
Earnings on investments	925,622	652,014	1,108,071	893,577	1,017,593	825,392
Miscellaneous	1,847,109	1,504,812	1,245,969	1,233,332	1,379,044	1,274,244
Total Revenues	9,869,484	18,762,142	6,853,550	7,885,536	15,969,536	5,860,732
Expenditures						
Current:						
General administration	5,509,453	7,389,454	6,039,468	5,998,937	4,830,448	4,747,769
Financial administration	1,263,179	977,198	1,162,432	987,486	1,634,325	1,158,464
Administration of justice	9,609,605	8,841,451	8,050,663	8,189,187	14,141,358	8,606,472
Construction and maintenance	356,499	350,168	299,841	294,550	550,229	298,834
Health and human services	4,704,419	3,613,605	3,891,158	4,632,405	7,759,759	3,318,277
Cooperative services	90,689	74,007	148,148	72,834	222,444	73,142
Public safety	6,901,255	6,450,659	6,289,948	6,285,198	12,102,796	5,911,638
Parks and recreation	438,234	359,706	346,917	714,703	618,537	318,826
Libraries and education	2,010,281	1,686,812	1,655,274	1,608,252	2,445,059	1,472,952
Capital Outlay	1,107,808	324,419	287,626	290,853	(137,087)	113,493
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	31,991,422	30,067,479	28,171,475	29,074,405	44,167,868	26,019,867
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(22,121,938)	(11,305,337)	(21,317,925)	(21,188,869)	(28,198,332)	(20,159,135)
Other Financing Sources (Uses)						
Transfers in	-	-	-	3,171,040	(187,311)	-
Transfers (out)	(3,384,000)	(19,935,000)	-	-	(829,635)	-
Debt issuance	-	19,935,000	-	-	(19,935,000)	-
Total Other Financing Sources (Uses)	(3,384,000)	-	-	3,171,040	(20,951,946)	-
Net Change in Fund Balances	(25,505,938)	(11,305,337)	(21,317,925)	(18,017,829)	(49,150,278)	(20,159,135)
Fund Balances, Beginning of Period	256,137,089	230,631,151	219,325,814	198,007,889	179,990,060	130,839,782
Fund Balances, End of Period	$ 230,631,151	$ 219,325,814	$ 198,007,889	$ 179,990,060	$ 130,839,782	$ 110,680,647



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

	11/30/23	12/31/23	1/31/24	2/29/24	3/31/24	4/30/24
Revenues						
Property taxes	$ 182,155	$ 12,881,856	$ 194,374,808	$ 112,882,197	$ 4,427,281	$ 3,250,478
Fines and fees	2,942,817	3,147,063	4,291,038	3,551,318	3,433,562	3,891,695
Intergovernmental	1,067,491	2,441,180	1,206,977	14,841,443	5,410,256	2,089,118
Earnings on investments	637,911	1,054,182	749,429	1,056,239	1,484,252	1,737,289
Miscellaneous	1,468,975	1,846,417	1,274,585	1,314,357	2,623,764	802,854
Total Revenues	6,299,349	21,370,698	201,896,837	133,645,554	17,379,115	11,771,434
Expenditures						
Current:						
General administration	4,409,737	7,289,470	5,995,228	7,103,607	19,332,688	5,622,957
Financial administration	1,127,883	1,656,135	1,232,542	1,150,951	1,563,763	1,174,845
Administration of justice	8,965,970	9,279,240	9,571,617	8,677,632	12,310,293	10,375,860
Construction and maintenance	306,193	316,433	350,533	345,441	443,956	362,624
Health and human services	3,678,542	4,217,176	4,612,861	4,358,198	5,722,982	4,077,727
Cooperative services	103,230	79,423	79,375	80,667	287,368	171,941
Public safety	6,387,300	6,858,345	6,281,768	6,351,970	8,745,890	6,625,569
Parks and recreation	358,923	597,499	379,276	600,523	952,192	478,016
Libraries and education	1,624,614	1,806,433	1,678,057	2,093,909	2,356,272	1,795,488
Capital Outlay	912,414	58,000	109,915	280,391	1,989,574	1,934,208
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	27,874,806	32,158,154	30,291,172	31,043,289	53,704,978	32,619,235
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,575,457)	(10,787,456)	171,605,665	102,602,265	(36,325,863)	(20,847,801)
Other Financing Sources (Uses)						
Transfers in	937,223	-	-	19,935,000	-	230,927
Transfers (out)	(2,986,593)	(1,450,000)	(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)	(1,219,073)
Net Change in Fund Balances	(23,624,827)	(12,237,456)	170,155,665	121,087,265	(37,775,863)	(22,066,874)
Fund Balances, Beginning of Period	110,680,647	87,055,820	74,818,364	244,974,029	366,061,294	328,285,431
Fund Balances, End of Period	$ 87,055,820	$ 74,818,364	$ 244,974,029	$ 366,061,294	$ 328,285,431	$ 306,218,557