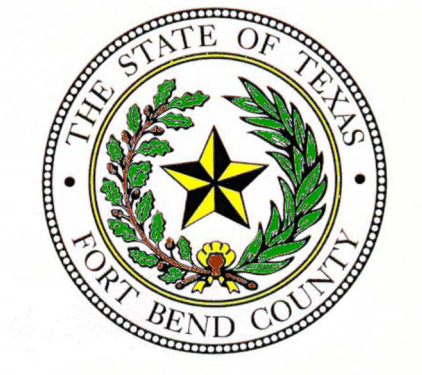


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Eight Months Ended May 31, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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August 8, 2024

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

The Monthly Financial Report (the "MFR") for the Eight Months Ended May 31, 2024, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The MFR contains information including the government-wide activities of the primary government and discretely presented component units presented on the economic flow of resources or accrual basis of accounting (recognizing revenues when earned irrespective of when collected and expenses when incurred) except where noted otherwise. The MFR also contains financial information on the County's various governmental funds presented on the funds flow or modified accrual basis (recognizing revenues when measurable and available and expenditures when incurred). Additionally, we present various combining schedules of individual non-major funds along with schedules of capital projects broken out by bond or debt issuance and budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds along with debt information.

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year-to-date activity for fiscal year 2024 and monthly trend information for the general fund for the trailing Twelve Months for additional analysis.

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

May 31, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 188,889,274	\$ 757,655	\$ 189,646,929	\$ 193,965,772
Investments	411,625,950	-	411,625,950	178,352,169
Receivables:				
Taxes, net	19,082,660	-	19,082,660	-
Grants	7,463,096	-	7,463,096	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,847,845	275,360	29,123,205	77,266
Internal Balances	5,430,075	(5,430,075)	-	-
Prepaid items	2,419,588	157,163	2,576,751	-
Due from component units	3,106,007	-	3,106,007	-
Capital assets, not being depreciated	760,905,392	-	760,905,392	156,727,929
Capital assets, net of accumulated depreciation	2,871,718,556	3,533,855	2,875,252,411	350,740,181
Total Assets	4,342,163,975	(706,042)	4,341,457,933	879,863,317
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	22,237,866	340,958	22,578,824	37,176
Retainage payable	6,707,369	(30)	6,707,339	2,520,094
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	52,864,159	194,889	53,059,048	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	3,106,007
Due to other governments	6,918,799	-	6,918,799	-
Long-term Liabilities:				
Long-term liabilities due within one-year	79,352,384	-	79,352,384	17,480,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	919,765,761	-	919,765,761	535,690,879
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,501,795,080	535,817	1,502,330,897	560,226,557
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	2,669,028,878	-	2,669,028,878	96,297,585
Restricted for:				
Debt service	89,267,566	-	89,267,566	31,247,566
Construction and maintenance	126,597,690	-	126,597,690	-
Other	17,929,085	-	17,929,085	-
Unrestricted	(261,886,776)	(1,241,859)	(263,128,635)	185,290,810
Total Net Position	\$ 2,640,936,443	\$ (1,241,859)	\$ 2,639,694,584	\$ 312,835,961

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 69,831,017	\$ 7,575,078	\$ 2,407,795	\$ -
Financial administration	10,443,073	1,840,477	-	-
Administration of justice	103,033,376	7,796,438	7,351,486	-
Construction and maintenance	50,948,823	4,365,970	-	2,423,646
Health and human services	43,023,619	10,440,310	29,404,879	-
Cooperative services	1,035,505	-	-	-
Public safety	62,721,318	11,442,834	2,529,517	-
Parks and recreation	9,318,243	213,786	160,000	-
Libraries and education	16,050,885	87,923	73,783	-
Interest on long-term debt	22,933,955	-	-	-
Total governmental activities	389,339,814	43,762,816	41,927,460	2,423,646
Business-Type Activities				
EPICenter Operations	4,696,504	2,773,532	1,039,681	-
Total Primary Government	\$ 394,036,318	\$ 46,536,348	\$ 42,967,141	\$ 2,423,646
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	19,924,673	33,726,543	-	-
FB Grand Parkway Toll Road Authority	12,236,723	23,419,822	-	(4,053)
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 32,161,396	\$ 57,146,365	\$ -	\$ (4,053)

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 2024

Page 2 of 2

	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	\$ (59,848,144)		\$ (59,848,144)	
Financial administration	(8,602,596)		(8,602,596)	
Administration of justice	(87,885,452)		(87,885,452)	
Construction and maintenance	(44,159,207)		(44,159,207)	
Health and human services	(3,178,430)		(3,178,430)	
Cooperative services	(1,035,505)		(1,035,505)	
Public safety	(48,748,967)		(48,748,967)	
Parks and recreation	(8,944,457)		(8,944,457)	
Libraries and education	(15,889,179)		(15,889,179)	
Interest on long-term debt	(22,933,955)		(22,933,955)	
Total governmental activities	(301,225,892)		(301,225,892)	
Business-Type Activities				
EPICenter Operations		\$ (883,291)	(883,291)	
Total Primary Government	(301,225,892)	(883,291)	(302,109,183)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				13,801,870
FB Grand Parkway Toll Road Authority				11,179,046
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				24,980,916
General Revenues:				
Property taxes, penalties, and interest	482,698,593	-	482,698,593	-
Sales taxes	9,819,737	-	9,819,737	-
Earnings on investments	19,563,015	-	19,563,015	9,516,126
Miscellaneous	6,942,537	-	6,942,537	-
Total General Revenues	519,023,882	-	519,023,882	9,516,126
Changes in Net Position	217,797,990	(883,291)	216,914,699	34,497,042
Net Position, Beginning of Year, as restated	2,423,138,453	(358,568)	2,422,779,885	278,338,919
Net Position, End of Period	\$ 2,640,936,443	\$ (1,241,859)	\$ 2,639,694,584	\$ 312,835,961

May 31, 2024 Monthly Financial Report

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 5,634,789	\$ 31,572,767	\$ 41,590,556	\$ 5,780,698
Investments	173,175,562	30,963,693	99,520,984	38,580,987
Taxes receivable, net	13,931,858	3,772,145	-	-
Grants receivable	5,279,237	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	819,050	26,670,696	33,480	-
Due from other funds	119,513,529	-	-	-
Due from component units	3,106,007	-	-	-
Prepaid items	32,027	-	-	-
Total Assets	\$ 364,167,591	\$ 92,979,301	\$ 141,145,020	\$ 44,361,685
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 12,680,060	\$ -	\$ 63,000	\$ -
Accrued payroll	(181,898)	-	-	-
Retainage payable	78,261	-	6,600,321	10,209
Due to other funds	1,850,012	-	113,350,974	537,146
Due to component units	-	-	-	-
Due to other governments	2,563,299	-	-	-
Notes payable	-	-	-	-
Unearned revenues	3,906,738	-	-	43,814,330
Total Liabilities	20,896,472	-	120,014,295	44,361,685
Deferred Inflows of Resources				
Unavailable revenue-property taxes	13,931,858	3,772,145	-	-
Unavailable revenue-other	44,091,195	31,323,002	-	-
Total Deferred Inflows of Resources	58,023,053	35,095,147	-	-
Fund Balances				
Nonspendable	32,027	-	-	-
Restricted	7,631,952	57,884,154	21,130,725	-
Committed	28,853,667	-	-	-
Unassigned	248,730,420	-	-	-
Total Fund Balances	285,248,066	57,884,154	21,130,725	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 364,167,591	\$ 92,979,301	\$ 141,145,020	\$ 44,361,685

May 31, 2024 Monthly Financial Report

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 26,101,187	\$ 55,221,804	\$ 165,901,801
Investments	42,961,728	26,422,997	411,625,951
Taxes receivable, net	-	1,378,657	19,082,660
Grants receivable	-	2,183,858	7,463,095
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,225,073	28,765,179
Due from other funds	-	1,870,708	121,384,237
Due from component units	-	-	3,106,007
Prepaid items	-	2,038	34,065
Total Assets	\$ 69,079,795	\$ 88,305,135	\$ 800,038,527
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 24,739	\$ 12,767,799
Accrued payroll	-	-	(181,898)
Retainage payable	18,579	-	6,707,370
Due to other funds	48,222	3,117,875	118,904,229
Due to component units	-	-	-
Due to other governments	-	4,496,339	7,059,638
Notes payable	-	-	-
Unearned revenues	-	3,773,744	51,494,812
Total Liabilities	66,801	11,412,697	196,751,950
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,378,657	19,082,660
Unavailable revenue-other	-	-	75,414,197
Total Deferred Inflows of Resources	-	1,378,657	94,496,857
Fund Balances			
Nonspendable	-	2,038	34,065
Restricted	69,012,994	75,511,743	231,171,568
Committed	-	-	28,853,667
Unassigned	-	-	248,730,420
Total Fund Balances	69,012,994	75,513,781	508,789,720
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 69,079,795	\$ 88,305,135	\$ 800,038,527

May 31, 2024 Monthly Financial Report



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

Total fund balances, governmental funds	\$ 508,789,720
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	3,632,133,940
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	93,098,716
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, notes, leases and technology liabilities	(907,529,755)
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.	19,108,027
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Net Position of Governmental Activities	<u>\$ 2,640,631,064</u>
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FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Eight Months Ended May 31, 2024****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 329,284,913	\$ 114,349,809	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	27,727,289	-	-	-
Intergovernmental	32,160,652	52,214	1,605,323	2,087,406
Earnings on investments	9,303,214	2,004,067	2,639,171	1,607,453
Miscellaneous	12,195,711	697,530	106,391	-
Total Revenues	410,671,779	117,103,620	4,350,885	3,694,859
Expenditures				
Current:				
General administration	60,559,092	-	529,700	-
Financial administration	10,192,604	-	-	-
Administration of justice	76,579,369	-	1,356,310	-
Construction and maintenance	2,809,422	-	19,851,501	-
Health and human services	35,614,638	-	65,966	2,919,926
Cooperative services	956,301	-	-	-
Public safety	53,428,497	-	1,093,761	-
Parks and recreation	4,063,547	-	1,309,285	-
Libraries and education	14,597,743	-	18,858	-
Capital Outlay	6,878,833	7,945,400	83,609,638	774,933
Debt Service:				
Principal	-	53,958,699	-	-
Interest and fiscal charges	-	20,763,398	-	-
Debt issuance costs	-	-	459,084	-
Total Expenditures	265,680,046	82,667,497	108,294,103	3,694,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	144,991,733	34,436,123	(103,943,218)	-
Other Financing Sources (Uses)				
Transfers in	21,103,150	523,524	-	-
Transfers (out)	(11,686,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	102,287,448	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	7,945,400	-	-
Total Other Financing Sources (Uses)	9,416,557	(11,466,076)	110,928,951	-
Net Change in Fund Balances	154,408,290	22,970,047	6,985,733	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 285,248,066	\$ 57,884,154	\$ 21,130,725	\$ -

May 31, 2024 Monthly Financial Report

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,511,756	\$ 475,146,478
Sales taxes	9,819,737	-	9,819,737
Fines and fees	-	6,853,099	34,580,388
Intergovernmental	-	8,122,196	44,027,791
Earnings on investments	2,024,301	1,980,754	19,558,960
Miscellaneous	-	4,036,088	17,035,720
Total Revenues	11,844,038	52,503,893	600,169,074
Expenditures			
Current:			
General administration	-	2,025,641	63,114,433
Financial administration	-	50	10,192,654
Administration of justice	-	20,594,432	98,530,111
Construction and maintenance	1,100,394	19,249,506	43,010,823
Health and human services	-	1,250,898	39,851,428
Cooperative services	-	-	956,301
Public safety	-	4,021,326	58,543,584
Parks and recreation	-	-	5,372,832
Libraries and education	-	41,906	14,658,507
Capital Outlay	167,302	1,700,233	101,076,339
Debt Service:			
Principal	-	-	53,958,699
Interest and fiscal charges	-	211,255	20,974,653
Debt issuance costs	-	-	459,084
Total Expenditures	1,267,696	49,095,247	510,699,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,576,342	3,408,646	89,469,626
Other Financing Sources (Uses)			
Transfers in	-	11,686,593	33,313,267
Transfers (out)	(523,524)	(1,168,150)	(33,313,267)
General obligation bonds and notes issued	-	-	102,287,448
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	7,945,400
Total Other Financing Sources (Uses)	(523,524)	10,518,443	118,874,351
Net Change in Fund Balances	10,052,818	13,927,089	208,343,977
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 69,012,994	\$ 75,513,781	\$ 508,789,720

May 31, 2024 Monthly Financial Report

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

Net change in fund balances - total governmental funds \$ 208,343,977

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 \$103,790,551 was exceeded by depreciation of \$35,051,540 in the current period. 68,739,010

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. (268,484)

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 53,958,699

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. 6,934,889

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. 251,423

Change in net position of governmental activities \$ 217,492,611

**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.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. These funds are restricted pursuant to grant requirements. This includes Funds 200 and 265.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. The fund also includes moneys donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Funds 170 and 207.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

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

Special Revenue Funds (continued)

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. Most monies is received from the U.S. Department of Housing and Urban Development ("HUD") and is to be used for housing rehabilitation projects. This includes Fund 400.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. These funds are restricted pursuant to grant requirements. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. These funds are restricted pursuant to state statute. This includes Fund 425.

Special Revenue Funds (continued)

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

CSCD – Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department ("CSCD"). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff's Commissary Fund

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. This includes Fund 892.

Fort Bend County TIRZ 1

This fund is used to account for incremental taxes collected on properties within the prescribed zone located in the ETJ's of Pleak and Rosenberg, Texas. The Zone was formed in accordance with Section 311.005(a) of the Tax Increment Finance Act, Texas Tax Code, Chapter 311, as amended (the "Act"). The County has entered an interlocal agreement with Fort Bend County MUD 162 to implement the Project and Financing Plan of the Zone. This includes Fund 501.

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

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	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 3,842,942	\$ 1,022,002	\$ (710,470)	\$ 17,622,762	\$ 9,491,575
Investments	10,228,983	-	-	4,681,294	10,489,822
Taxes receivable, net	-	-	-	847,769	530,888
Grants receivable	-	-	28,861	-	-
Other receivables	-	-	32,299	41,343	1,151,431
Due from other funds	-	-	1,435,197	35,671	-
Prepaid items	-	-	-	2,038	-
Total Assets	<u>\$ 14,071,925</u>	<u>\$ 1,022,002</u>	<u>\$ 785,887</u>	<u>\$ 23,230,877</u>	<u>\$ 21,663,716</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 9,900	\$ -
Due to other funds	-	-	767,560	622,255	393,012
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>767,560</u>	<u>632,155</u>	<u>393,012</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	847,769	530,888
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>847,769</u>	<u>530,888</u>
Fund Balances:					
Nonspendable	-	-	-	2,038	-
Restricted	14,071,925	1,022,002	18,327	21,748,915	20,739,816
Total Fund Balances	<u>14,071,925</u>	<u>1,022,002</u>	<u>18,327</u>	<u>21,750,953</u>	<u>20,739,816</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,071,925</u>	<u>\$ 1,022,002</u>	<u>\$ 785,887</u>	<u>\$ 23,230,877</u>	<u>\$ 21,663,716</u>

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

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	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 32,023	\$ 147,712	\$ 539,127	\$ 10,896	\$ 135,903
Investments	-	1,022,898	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	50,320	1,747	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 32,023</u>	<u>\$ 1,220,930</u>	<u>\$ 540,874</u>	<u>\$ 10,896</u>	<u>\$ 135,903</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	15,095	56	-	11,398
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>15,095</u>	<u>56</u>	<u>-</u>	<u>11,398</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	32,023	1,205,835	540,818	10,896	124,505
Total Fund Balances	<u>32,023</u>	<u>1,205,835</u>	<u>540,818</u>	<u>10,896</u>	<u>124,505</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 32,023</u>	<u>\$ 1,220,930</u>	<u>\$ 540,874</u>	<u>\$ 10,896</u>	<u>\$ 135,903</u>

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

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 188,950	\$ 56,112	\$ 250,800	\$ 66,545	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,445	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 190,395</u>	<u>\$ 56,112</u>	<u>\$ 250,800</u>	<u>\$ 66,545</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	190,395	56,112	250,800	66,545	-
Total Fund Balances	<u>190,395</u>	<u>56,112</u>	<u>250,800</u>	<u>66,545</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 190,395</u>	<u>\$ 56,112</u>	<u>\$ 250,800</u>	<u>\$ 66,545</u>	<u>\$ -</u>

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 132,409	\$ 6,195,827	\$ 85,489	\$ 995,957	\$ 7,603,631
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,507	166,129	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 133,916</u>	<u>\$ 6,361,956</u>	<u>\$ 85,489</u>	<u>\$ 995,957</u>	<u>\$ 7,603,631</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	53,784	-	12,091	10,865
Due to other governments	-	-	-	-	3,997,529
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>53,784</u>	<u>-</u>	<u>12,091</u>	<u>4,008,394</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	133,916	6,308,172	85,489	983,866	3,595,237
Total Fund Balances	<u>133,916</u>	<u>6,308,172</u>	<u>85,489</u>	<u>983,866</u>	<u>3,595,237</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 133,916</u>	<u>\$ 6,361,956</u>	<u>\$ 85,489</u>	<u>\$ 995,957</u>	<u>\$ 7,603,631</u>

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

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	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 23,445	\$ 157,446	\$ 94	\$ 239,896	\$ (2,131,067)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	4,982	2,092,511
Other receivables	-	-	-	-	-
Due from other funds	2	-	-	2,020	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 23,447</u>	<u>\$ 157,446</u>	<u>\$ 94</u>	<u>\$ 246,898</u>	<u>\$ (38,556)</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	3,911
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,911</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	23,447	157,446	94	246,898	(42,467)
Total Fund Balances	<u>23,447</u>	<u>157,446</u>	<u>94</u>	<u>246,898</u>	<u>(42,467)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,447</u>	<u>\$ 157,446</u>	<u>\$ 94</u>	<u>\$ 246,898</u>	<u>\$ (38,556)</u>

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

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	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 210,317	\$ 7,258	\$ 194,489	\$ 1,702,940	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	36,378	21,126	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 210,317</u>	<u>\$ 7,258</u>	<u>\$ 230,867</u>	<u>\$ 1,724,066</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,556	980,250	-
Due to other governments	-	-	-	-	-
Unearned revenues	210,317	7,258	-	743,816	-
Total Liabilities	<u>210,317</u>	<u>7,258</u>	<u>1,556</u>	<u>1,724,066</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	229,311	-	827,079
Total Fund Balances	<u>-</u>	<u>-</u>	<u>229,311</u>	<u>-</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 210,317</u>	<u>\$ 7,258</u>	<u>\$ 230,867</u>	<u>\$ 1,724,066</u>	<u>\$ 827,079</u>

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

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	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment Reinvest Zone#1	Totals Non-major Special Revenue Funds
Assets				
Cash and cash equivalents	\$ 2,729,690	\$ 3,408,911	\$ 141,114	\$ 55,221,804
Investments	-	-	-	26,422,997
Taxes receivable, net	-	-	-	1,378,657
Grants receivable	-	-	-	2,183,858
Other receivables	-	-	-	1,225,073
Due from other funds	175,950	720	-	1,870,708
Prepaid items	-	-	-	2,038
Total Assets	\$ 2,905,640	\$ 3,409,631	\$ 141,114	\$ 88,305,135
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 24,739
Due to other funds	78,448	26,497	141,097	3,117,875
Due to other governments	-	498,810	-	4,496,339
Unearned revenues	2,812,353	-	-	3,773,744
Total Liabilities	2,905,640	525,307	141,097	11,412,697
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	1,378,657
Total Deferred Inflows of Resources	-	-	-	1,378,657
Fund Balances:				
Nonspendable	-	-	-	2,038
Restricted	-	2,884,324	17	75,511,743
Total Fund Balances	-	2,884,324	17	75,513,781
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,905,640	\$ 3,409,631	\$ 141,114	\$ 88,305,135

FORT BEND COUNTY, TEXAS

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

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 20,038,732
Fines and fees	-	-	-	3,851,588
Intergovernmental	-	483,148	274,318	219,078
Earnings on investments	455,990	22,052	43,019	574,993
Miscellaneous	-	-	2,546	209,426
Total Revenues	<u>455,990</u>	<u>505,200</u>	<u>319,883</u>	<u>24,893,817</u>
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	-	13,240,389	-
Construction and maintenance	1	106,589	1	12,765,970
Health and human services	-	-	-	-
Public safety	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	-	133,762	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>1</u>	<u>106,589</u>	<u>13,374,152</u>	<u>12,765,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	455,989	398,611	(13,054,269)	12,127,847
Other Financing Sources (Uses)				
Transfers in	-	-	11,600,000	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,600,000</u>	<u>-</u>
Net Change in Fund Balances	455,989	398,611	(1,454,269)	12,127,847
Fund Balances, Beginning of Year	<u>13,615,936</u>	<u>623,391</u>	<u>1,472,596</u>	<u>9,623,106</u>
Fund Balances, End of Period	<u>\$ 14,071,925</u>	<u>\$ 1,022,002</u>	<u>\$ 18,327</u>	<u>\$ 21,750,953</u>

FORT BEND COUNTY, TEXAS

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	351,101	54,095	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	37	38,103	947	19	179
Miscellaneous	29,021	-	-	-	73,783
Total Revenues	<u>29,058</u>	<u>389,204</u>	<u>55,042</u>	<u>19</u>	<u>73,962</u>
Expenditures					
Current:					
General administration	-	-	-	2,581	-
Financial administration	-	-	-	-	-
Administration of justice	-	409,073	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	26,347	-	-	-	-
Public safety	-	-	101,425	-	-
Libraries and education	-	-	-	-	41,906
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>26,347</u>	<u>409,073</u>	<u>101,425</u>	<u>2,581</u>	<u>41,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,711	(19,869)	(46,383)	(2,562)	32,056
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,711	(19,869)	(46,383)	(2,562)	32,056
Fund Balances, Beginning of Year	<u>29,312</u>	<u>1,225,704</u>	<u>587,201</u>	<u>13,458</u>	<u>92,449</u>
Fund Balances, End of Period	<u>\$ 32,023</u>	<u>\$ 1,205,835</u>	<u>\$ 540,818</u>	<u>\$ 10,896</u>	<u>\$ 124,505</u>

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	9,780	-	-	925	-
Intergovernmental	-	-	-	21,126	-
Earnings on investments	307	94	-	-	-
Miscellaneous	-	-	3,740	-	-
Total Revenues	10,087	94	3,740	22,051	-
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	10,087	93	3,740	22,051	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	10,087	93	3,740	22,051	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 190,395	\$ 56,112	\$ 250,800	\$ 66,545	\$ -

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

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,172,096	-	-	-
Intergovernmental	70,000	-	-	-	13,556
Earnings on investments	307	-	3,580	1,285	73,964
Miscellaneous	-	-	1,640	1,103,641	1,342,032
Total Revenues	70,307	1,172,096	5,220	1,104,926	1,429,552
Expenditures					
Current:					
General administration	103,615	1,088,931	1	714,071	-
Financial administration	-	-	50	-	-
Administration of justice	-	162,532	-	-	85,056
Construction and maintenance	-	-	-	-	15,454
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,605,128
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	103,615	1,251,463	51	714,071	2,722,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,308)	(79,367)	5,169	390,855	(1,292,586)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(33,308)	(79,367)	5,169	390,855	(1,292,586)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 133,916	\$ 6,308,172	\$ 85,489	\$ 983,866	\$ 3,595,237

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	268	-	-	-	-
Intergovernmental	-	108,000	94	7,418	1,669,569
Earnings on investments	-	182	-	350	228
Miscellaneous	-	-	-	-	-
Total Revenues	<u>268</u>	<u>108,182</u>	<u>94</u>	<u>7,768</u>	<u>1,669,797</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	78,836
Health and human services	-	-	-	41,997	1,182,554
Public safety	-	59,493	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,967
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	211,255
Total Expenditures	<u>-</u>	<u>59,493</u>	<u>-</u>	<u>41,997</u>	<u>1,481,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	268	48,689	94	(34,229)	188,185
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,593</u>	<u>(230,927)</u>
Net Change in Fund Balances	268	48,689	94	52,364	(42,742)
Fund Balances, Beginning of Year	<u>23,179</u>	<u>108,757</u>	<u>-</u>	<u>194,534</u>	<u>275</u>
Fund Balances, End of Period	<u>\$ 23,447</u>	<u>\$ 157,446</u>	<u>\$ 94</u>	<u>\$ 246,898</u>	<u>\$ (42,467)</u>

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	34,338	115,842	2,723,878	-
Earnings on investments	-	54	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>34,392</u>	<u>115,842</u>	<u>2,723,878</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	78,034	2,723,878	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	18,127	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>34,392</u>	<u>78,034</u>	<u>2,723,878</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	37,808	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,223)</u>
Net Change in Fund Balances	-	-	37,808	-	(937,221)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,311</u>	<u>\$ -</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS

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

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment Reinvest Zone#1	Totals Non-major Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 31,511,756
Fines and fees	1,413,246	-	-	6,853,099
Intergovernmental	2,335,298	-	-	8,122,196
Earnings on investments	145,252	-	17	1,980,754
Miscellaneous	1,675	1,229,710	-	4,036,088
Total Revenues	<u>3,895,471</u>	<u>1,229,710</u>	<u>17</u>	<u>52,503,893</u>
Expenditures				
Current:				
General administration	-	-	-	2,025,641
Financial administration	-	-	-	50
Administration of justice	3,895,471	-	-	20,594,432
Construction and maintenance	-	-	-	19,249,506
Health and human services	-	-	-	1,250,898
Public safety	-	1,237,153	-	4,021,326
Libraries and education	-	-	-	41,906
Capital Outlay	-	-	-	1,700,233
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	211,255
Total Expenditures	<u>3,895,471</u>	<u>1,237,153</u>	<u>-</u>	<u>49,095,247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(7,443)	17	3,408,646
Other Financing Sources (Uses)				
Transfers in	-	-	-	11,686,593
Transfers (out)	-	-	-	(1,168,150)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,518,443</u>
Net Change in Fund Balances	-	(7,443)	17	13,927,089
Fund Balances, Beginning of Year	<u>-</u>	<u>2,891,767</u>	<u>-</u>	<u>61,586,692</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ 2,884,324</u>	<u>\$ 17</u>	<u>\$ 75,513,781</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
757	Public Facilities Corp Lease Revenue Bonds, Series 2023
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
773	Tax Note, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
776	Certificates of Obligation, Series 2023
778	Certificates of Obligation, Series 2024

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

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	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ 2,023,609	\$ 2,225	\$ 12,179,449
Investments	-	-	99,520,984	-
Other receivables	33,480	-	-	-
Total Assets	<u>\$ 33,480</u>	<u>\$ 2,023,609</u>	<u>\$ 99,523,209</u>	<u>\$ 12,179,449</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	365,506	84,056
Due to other funds	1,180,356	-	2,600	3,452
Total Liabilities	<u>1,180,356</u>	<u>675,682</u>	<u>368,106</u>	<u>87,508</u>
Fund Balances				
Nonspendable				
Restricted	(1,146,876)	1,347,927	99,155,103	12,091,941
Total Fund Balances	<u>(1,146,876)</u>	<u>1,347,927</u>	<u>99,155,103</u>	<u>12,091,941</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,480</u>	<u>\$ 2,023,609</u>	<u>\$ 99,523,209</u>	<u>\$ 12,179,449</u>

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

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

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	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	\$ -	\$ 107,699	\$ 1,245,858	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 107,699</u>	<u>\$ 1,245,858</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	425,862
Due to other funds	8,664,661	1,149,461	-	26,170,004
Total Liabilities	<u>8,664,661</u>	<u>1,149,461</u>	<u>-</u>	<u>26,595,866</u>
Fund Balances				
Nonspendable				
Restricted	(8,664,661)	(1,041,762)	1,245,858	(26,595,866)
Total Fund Balances	<u>(8,664,661)</u>	<u>(1,041,762)</u>	<u>1,245,858</u>	<u>(26,595,866)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 107,699</u>	<u>\$ 1,245,858</u>	<u>\$ -</u>

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

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

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	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	\$ 24,284,735	\$ 1,746,981	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 24,284,735</u>	<u>\$ 1,746,981</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	409,821	3,645,315	1,021,461	-
Due to other funds	(58,388)	32,528,698	34,479,186	-
Total Liabilities	<u>351,433</u>	<u>36,174,013</u>	<u>35,500,647</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	<u>23,933,302</u>	<u>(34,427,032)</u>	<u>(35,500,647)</u>	<u>-</u>
Total Fund Balances	<u>23,933,302</u>	<u>(34,427,032)</u>	<u>(35,500,647)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,284,735</u>	<u>\$ 1,746,981</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 41,590,556
Investments	-	99,520,984
Other receivables	-	33,480
Total Assets	<u>\$ -</u>	<u>\$ 141,145,020</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	35,618	6,600,321
Due to other funds	9,230,944	113,350,974
Total Liabilities	<u>9,266,562</u>	<u>120,014,295</u>
Fund Balances		
Nonspendable		-
Restricted	(9,266,562)	21,130,725
Total Fund Balances	<u>(9,266,562)</u>	<u>21,130,725</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 141,145,020</u>

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

FORT BEND COUNTY, TEXAS

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

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	29,835	72,843	1,059,220	464,724
Miscellaneous	87,150	-	-	-
Total Revenues	<u>116,985</u>	<u>72,843</u>	<u>1,059,220</u>	<u>464,724</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	417,180
Health and human services	-	6,156	-	-
Public safety	-	-	-	-
Parks and recreation	-	8,471	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	51,030	12,371,384	583,123
Debt Service:				
Bond issuance costs	-	-	459,084	-
Total Expenditures	<u>-</u>	<u>65,657</u>	<u>12,830,468</u>	<u>1,000,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>116,985</u>	<u>7,186</u>	<u>(11,771,248)</u>	<u>(535,579)</u>
Other Financing Sources (Uses)				
General obligation bonds		-	102,287,448	-
Premium on general obligation bonds issued		-	8,641,503	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>110,928,951</u>	<u>-</u>
Net Change in Fund Balances	116,985	7,186	99,157,703	(535,579)
Fund Balances, Beginning of Year	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>(2,600)</u>	<u>12,627,520</u>
Fund Balances, End of Period	<u>\$ (1,146,876)</u>	<u>\$ 1,347,927</u>	<u>\$ 99,155,103</u>	<u>\$ 12,091,941</u>

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

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

	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	-	7,503	44,831	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>7,503</u>	<u>44,831</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	28,000	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	910,972
Libraries and education	-	-	-	-
Capital Outlay	1,886,857	854,211	1	4,249,609
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,886,857</u>	<u>882,211</u>	<u>1</u>	<u>5,160,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,886,857)</u>	<u>(874,708)</u>	<u>44,830</u>	<u>(5,160,581)</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,886,857)	(874,708)	44,830	(5,160,581)
Fund Balances, Beginning of Year	<u>(6,777,804)</u>	<u>(167,054)</u>	<u>1,201,028</u>	<u>(21,435,285)</u>
Fund Balances, End of Period	<u>\$ (8,664,661)</u>	<u>\$ (1,041,762)</u>	<u>\$ 1,245,858</u>	<u>\$ (26,595,866)</u>

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

FORT BEND COUNTY, TEXAS

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

	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	898,662	61,548	-	5
Miscellaneous	-	19,241	-	-
Total Revenues	<u>898,662</u>	<u>1,686,112</u>	<u>-</u>	<u>5</u>
Expenditures				
Current:				
General administration	-	-	794,581	(264,881)
Administration of justice	-	-	1,356,310	-
Construction and maintenance	398,535	13,959,558	1,333,404	-
Health and human services	-	-	59,810	-
Public safety	-	-	1,093,761	-
Parks and recreation	-	-	389,842	-
Libraries and education	-	-	18,858	-
Capital Outlay	812,624	27,001,848	29,982,327	264,886
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,211,159</u>	<u>40,961,406</u>	<u>35,028,893</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(312,497)</u>	<u>(39,275,294)</u>	<u>(35,028,893)</u>	<u>-</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(312,497)	(39,275,294)	(35,028,893)	-
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>(471,754)</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 23,933,302</u>	<u>\$ (34,427,032)</u>	<u>\$ (35,500,647)</u>	<u>\$ -</u>

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

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

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

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ 1,605,323
Earnings on investments	-	2,639,171
Miscellaneous	-	106,391
Total Revenues	-	4,350,885
Expenditures		
Current:		
General administration	-	529,700
Administration of justice	-	1,356,310
Construction and maintenance	3,714,824	19,851,501
Health and human services	-	65,966
Public safety	-	1,093,761
Parks and recreation	-	1,309,285
Libraries and education	-	18,858
Capital Outlay	5,551,738	83,609,638
Debt Service:		
Bond issuance costs	-	459,084
Total Expenditures	9,266,562	108,294,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,266,562)	(103,943,218)
Other Financing Sources (Uses)		
General obligation bonds	-	102,287,448
Premium on general obligation bonds issued	-	8,641,503
Total Other Financing Sources (Uses)	-	110,928,951
Net Change in Fund Balances	(9,266,562)	6,985,733
Fund Balances, Beginning of Year	-	14,144,992
Fund Balances, End of Period	\$ (9,266,562)	\$ 21,130,725

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



FORT BEND COUNTY, TEXAS
COUNTY ASSISTANCE DISTRICT SUB- FUND DESCRIPTIONS

County Assistance Districts Sub- Funds

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

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

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

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

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

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	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
Assets					
Cash and cash equivalents	\$ 7,854,099	\$ 4,390,451	\$ 1,579,023	\$ 962,354	\$ 1,301,059
Investments	14,320,576	9,206,085	2,045,797	-	3,068,695
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Total Assets	<u>\$ 22,191,555</u>	<u>\$ 13,596,536</u>	<u>\$ 3,624,820</u>	<u>\$ 962,354</u>	<u>\$ 4,369,754</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ 8,692	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>8,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	22,182,863	13,596,536	3,624,820	962,354	4,369,754
Total Fund Balances	<u>22,182,863</u>	<u>13,596,536</u>	<u>3,624,820</u>	<u>962,354</u>	<u>4,369,754</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,191,555</u>	<u>\$ 13,596,536</u>	<u>\$ 3,624,820</u>	<u>\$ 962,354</u>	<u>\$ 4,369,754</u>

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

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	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 1,324,737	\$ 166,830	\$ 1,941,210	\$ 852,445	\$ 3,501,748
Investments	2,045,797	-	3,068,695	1,022,898	7,160,288
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 3,370,534</u>	<u>\$ 166,830</u>	<u>\$ 5,009,905</u>	<u>\$ 1,875,343</u>	<u>\$ 10,662,036</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 14,280	\$ -
Due to other funds	-	-	-	38,439	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(4,393)</u>	<u>52,719</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>3,370,534</u>	<u>166,830</u>	<u>5,014,298</u>	<u>1,822,624</u>	<u>10,662,036</u>
Total Fund Balances	<u>3,370,534</u>	<u>166,830</u>	<u>5,014,298</u>	<u>1,822,624</u>	<u>10,662,036</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,370,534</u>	<u>\$ 166,830</u>	<u>\$ 5,009,905</u>	<u>\$ 1,875,343</u>	<u>\$ 10,662,036</u>

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

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	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 203,255	\$ 538,703	\$ 10,918	\$ 137,029	\$ 233,156
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Total Assets	<u>\$ 203,255</u>	<u>\$ 538,703</u>	<u>\$ 10,918</u>	<u>\$ 137,029</u>	<u>\$ 233,156</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	9,783	-	-	-	-
Total Liabilities	<u>9,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	193,472	538,703	10,918	137,029	233,156
Total Fund Balances	<u>193,472</u>	<u>538,703</u>	<u>10,918</u>	<u>137,029</u>	<u>233,156</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 203,255</u>	<u>\$ 538,703</u>	<u>\$ 10,918</u>	<u>\$ 137,029</u>	<u>\$ 233,156</u>

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

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	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 388,967	\$ 13,867	\$ 701,335	\$ -	\$ 26,101,186
Investments	-	-	1,022,898	-	42,961,729
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Total Assets	<u>\$ 388,967</u>	<u>\$ 13,867</u>	<u>\$ 1,724,233</u>	<u>\$ -</u>	<u>\$ 69,079,795</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,579
Due to other funds	-	-	-	-	48,222
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,801</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	388,967	13,867	1,724,233	-	69,012,994
Total Fund Balances	<u>388,967</u>	<u>13,867</u>	<u>1,724,233</u>	<u>-</u>	<u>69,012,994</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 388,967</u>	<u>\$ 13,867</u>	<u>\$ 1,724,233</u>	<u>\$ -</u>	<u>\$ 69,079,795</u>

FORT BEND COUNTY, TEXAS**Page 1 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Eight Months Ended May 31, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	3,702,150	1,238,504	657,075	104,573	831,458
Earnings on investments	642,222	414,091	109,687	30,441	129,709
Miscellaneous	-	-	-	-	-
Total Revenues	4,344,372	1,652,595	766,762	135,014	961,167
Expenditures					
Current:					
Construction and maintenance	123,439	61,361	241,722	(1)	160,448
Capital Outlay	109,205	-	-	-	-
Total Expenditures	232,644	61,361	241,722	(1)	160,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,111,728	1,591,234	525,040	135,015	800,719
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 4,111,728	 1,591,234	 525,040	 135,015	 277,195
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	\$ 22,182,863	\$ 13,596,536	\$ 3,624,820	\$ 962,354	\$ 4,369,754

FORT BEND COUNTY, TEXAS**Page 2 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Eight Months Ended May 31, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	557,118	18,587	624,010	500,722	1,196,091
Earnings on investments	102,556	263	152,177	53,209	321,315
Miscellaneous	-	-	-	-	-
Total Revenues	659,674	18,850	776,187	553,931	1,517,406
Expenditures					
Current:					
Construction and maintenance	129,172	-	130,424	130,391	123,438
Capital Outlay	-	-	-	58,097	-
Total Expenditures	129,172	-	130,424	188,488	123,438
Excess (Deficiency) of Revenues Over (Under) Expenditures	530,502	18,850	645,763	365,443	1,393,968
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 530,502	 18,850	 645,763	 365,443	 1,393,968
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	\$ 3,370,534	\$ 166,830	\$ 5,014,298	\$ 1,822,624	\$ 10,662,036

FORT BEND COUNTY, TEXAS**Page 3 of 4**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Eight Months Ended May 31, 2024**

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Revenues					
Sales taxes	49,278	9,580	2,471	36,528	47,223
Earnings on investments	285	19,741	16	186	355
Miscellaneous	-	-	-	-	-
Total Revenues	<u>49,563</u>	<u>29,321</u>	<u>2,487</u>	<u>36,714</u>	<u>47,578</u>
Expenditures					
Current:					
Construction and maintenance	1	(1)	-	(1)	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1</u>	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,562	29,322	2,487	36,715	47,578
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	49,562	29,322	2,487	36,715	47,578
Fund Balances, Beginning of Year	<u>143,910</u>	<u>509,381</u>	<u>8,431</u>	<u>100,314</u>	<u>185,578</u>
Fund Balances, End of Period	<u>\$ 193,472</u>	<u>\$ 538,703</u>	<u>\$ 10,918</u>	<u>\$ 137,029</u>	<u>\$ 233,156</u>

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Eight Months Ended May 31, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	40,931	1,766	201,672	-	\$ 9,819,737
Earnings on investments	614	21	47,413	-	2,024,301
Miscellaneous	-	-	-	-	-
Total Revenues	41,545	1,787	249,085	-	11,844,038
Expenditures					
Current:					
Construction and maintenance	1	-	2	-	1,100,396
Capital Outlay	-	-	-	-	167,302
Total Expenditures	1	-	2	-	1,267,698
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	41,544	1,787	249,083	-	10,576,340
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
Net Change in Fund Balances	41,544	1,787	249,083	-	10,052,816
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 388,967	\$ 13,867	\$ 1,724,233	\$ -	\$ 69,012,994

BUDGETARY SCHEDULES

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$333,934,306	\$333,934,306	\$ 329,284,913	\$ (4,649,393)	99%
Fines and fees	48,408,705	48,408,705	28,822,575	(19,586,130)	60%
Intergovernmental	3,826,509	3,826,509	3,207,383	(619,126)	84%
Earnings on investments	8,505,383	8,657,797	9,283,991	626,194	107%
Miscellaneous	2,550,503	2,557,701	3,334,336	776,635	130%
Total Revenues	<u>397,225,406</u>	<u>397,385,018</u>	<u>373,933,198</u>	<u>(23,451,820)</u>	<u>94%</u>
Expenditures					
Current:					
General administration	95,102,474	89,357,682	59,958,345	29,399,337	67%
Financial administration	15,510,610	15,643,087	10,192,604	5,450,483	65%
Administration of justice	119,279,237	119,726,847	75,182,419	44,544,428	63%
Construction and maintenance	4,848,543	4,848,189	2,809,422	2,038,767	58%
Health and human services	45,844,490	45,883,185	25,709,030	20,174,155	56%
Cooperative services	1,411,727	1,411,727	930,501	481,226	66%
Public safety	72,739,424	72,747,929	42,801,193	29,946,736	59%
Parks and recreation	6,153,524	6,164,239	4,063,547	2,100,692	66%
Libraries and education	23,437,691	23,431,882	14,597,178	8,834,704	62%
Capital Outlay	<u>766,900</u>	<u>736,900</u>	<u>638,979</u>	<u>97,921</u>	<u>87%</u>
Total Expenditures	<u>385,094,620</u>	<u>379,951,667</u>	<u>236,883,218</u>	<u>143,068,449</u>	<u>62%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,433,351</u>	<u>137,049,980</u>	<u>119,616,629</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(17,723,861)	(11,686,593)	6,037,268	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,723,861)</u>	<u>(10,518,443)</u>	<u>7,205,418</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(290,510)	126,531,537	126,822,047	
Net adjustment to reflect operations in accordance with GAAP (a)			27,876,753		
Fund Balances, Beginning of Year	<u>130,839,776</u>	<u>130,839,776</u>	<u>130,839,776</u>		
Fund Balances, End of Period	<u>\$125,245,163</u>	<u>\$130,549,266</u>	<u>\$ 285,248,066</u>	<u>\$ 154,698,800</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eight Months Ended May 31, 2024***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 373,933,198	\$ 36,738,581	\$ 410,671,778
Expenditures	<u>236,883,218</u>	<u>28,796,827</u>	<u>265,680,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	137,049,980	7,941,754	144,991,733
Other Financing Sources (Uses)			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(11,686,593)	-	(11,686,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	<u>(10,518,443)</u>	<u>19,935,000</u>	<u>9,416,557</u>
Net Change in Fund Balance	126,531,537	27,876,754	154,408,290
Fund Balance, Beginning of Year			<u>130,839,776</u>
Fund Balance, End of Period			<u><u>\$ 285,248,066</u></u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eight Months Ended May 31, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 114,349,809	\$ (1,630,431)	99%
Intergovernmental	4,130,000	4,130,000	52,214	(4,077,786)	1%
Earnings on investments	1,000,000	1,000,000	2,004,067	1,004,067	200%
Miscellaneous	1,547,048	1,547,048	697,530	(849,518)	45%
Total Revenues	122,657,288	122,657,288	117,103,620	(5,553,668)	95%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	73,893,699	32,466,919	69%
Interest and fiscal charges	41,432,934	41,432,934	20,763,398	20,669,536	50%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	94,657,097	53,136,455	64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	22,446,523	47,582,787	
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)	22,970,046	48,106,310	
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	\$ 57,884,153	\$ 48,106,310	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 117,103,620	\$ -	\$ 117,103,620
Expenditures	94,657,097	(11,989,600)	82,667,497
Excess of Revenues Over Expenditures	22,446,523	11,989,600	34,436,123
Other Financing Sources (uses)	523,523	(11,989,599)	(11,466,076)
Net Change in Fund Balance	22,970,046	1	22,970,047
Fund Balance, Beginning of Year			34,914,107
Fund Balance, End of Period			\$ 57,884,154

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Eight Months Ended May 31, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 20,038,732	\$ (321,347)	98%
Fines and fees	7,898,039	7,898,039	3,851,588	(4,046,451)	49%
Intergovernmental	296,496	296,496	219,078	(77,418)	74%
Earnings on investments	395,000	395,000	574,993	179,993	146%
Miscellaneous	255,114	255,114	209,426	(45,688)	82%
Total Revenues	29,204,728	29,204,728	24,893,817	(4,310,911)	85%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	7,534,684	5,389,428	58%
Operating costs	17,618,211	17,614,211	5,134,524	12,479,687	29%
Information technology costs	16,600	20,600	604	19,996	3%
Capital acquisitions	205,350	205,350	96,158	109,192	47%
Total Expenditures	30,764,273	30,764,273	12,765,970	17,998,303	41%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	12,127,847	13,687,392	
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	\$ 21,750,953	\$ 13,687,392	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 24,893,817	\$ -	\$ 24,893,817
Expenditures	12,765,970	-	12,765,970
Net Change in Fund Balance	12,127,847	-	12,127,847
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 21,750,953

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Eight Months Ended May 31, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,473,024	\$ (287,820)	98%
Earnings on investments	750,000	750,000	619,793	(130,207)	83%
Miscellaneous	159,084	159,084	38,874	(120,210)	24%
Total Revenues	12,669,928	12,669,928	12,131,691	(538,237)	96%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	4,702,052	3,108,007	60%
Operating costs	4,095,951	3,898,520	1,692,148	2,206,372	43%
Information technology costs	4,200	18,748	1,179	17,569	6%
Capital acquisitions	59,680	242,563	3,717	238,846	2%
Total Expenditures	11,969,890	11,969,890	6,399,096	5,570,794	53%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	5,732,595	5,032,557	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,478,205)	-	
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	\$ 20,739,816	\$ 3,554,352	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,131,691	\$ 46,535	\$ 12,178,226
Expenditures	6,399,096	1,524,740	7,923,836
Net Change in Fund Balance	5,732,595	(1,478,205)	4,254,390
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			\$ 20,739,816

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
May 31, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 757,655	\$ 22,987,473
Due from other funds	-	2,951,239
Other receivables	275,360	27,718
Prepaid expenses	157,163	2,440,472
Total Current Assets	<u>1,190,178</u>	<u>28,406,902</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,533,855</u>	<u>490,008</u>
Total Noncurrent Assets	<u>3,533,855</u>	<u>490,008</u>
Total Assets	<u>4,724,033</u>	<u>28,896,910</u>
Liabilities		
Current Liabilities:		
Accounts payable	340,958	-
Benefits payable	-	3,710,271
Due to other funds	5,430,075	1,173
Unearned revenues	194,859	-
Total Current Liabilities	<u>5,965,892</u>	<u>3,711,444</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>-</u>	<u>6,077,438</u>
Total Liabilities	<u>5,965,892</u>	<u>9,788,882</u>
Net Position (Deficit)		
Net investment in capital assets	(108,974)	490,008
Unrestricted	<u>(1,132,885)</u>	<u>18,618,020</u>
Total Net Position (Deficit)	<u>\$ (1,241,859)</u>	<u>\$ 19,108,028</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,773,532	\$ 50,086,493
Total Operating Revenues	<u>2,773,532</u>	<u>50,086,493</u>
Operating Expenses		
Contractual services	2,707,664	12,387,342
Supplies	204,047	-
Benefits provided	-	37,424,869
Other	1,722,522	-
Depreciation	62,271	26,962
Total Operating Expenses	<u>4,696,504</u>	<u>49,839,173</u>
Operating Income (Loss)	(1,922,972)	247,320
Non-Operating Revenues		
Earnings on investments	-	4,104
Subsidies	1,039,681	-
Total Non-Operating Revenues	<u>1,039,681</u>	<u>4,104</u>
Change in Net Position	(883,291)	251,424
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (1,241,859)</u>	<u>\$ 19,108,028</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,360,009	\$ 50,240,219
Payment of benefits	-	(47,211,405)
Payments for services	(4,630,735)	1,067,972
Net Cash Provided (Used) by Operating Activities	(2,270,726)	4,096,786
Cash Flows from Investing Activities:		
Interest earned on investments	-	4,104
Net Cash Provided by Investing Activities	-	4,104
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	53,506	4,100,890
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	\$ 757,655	\$ 22,987,473
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,922,972)	\$ 247,320
Adjustments to operations:		
Depreciation	62,271	26,962
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(11,381)	(3,607)
Decrease (Increase) in due from other funds	-	157,333
Decrease (Increase) in prepaid expenses	(81,455)	4,090,862
Increase (Decrease) in accounts payable	96,334	-
Increase (Decrease) in benefits payable	-	(9,786,536)
Increase (Decrease) in due to other funds	-	9,364,452
Increase (Decrease) in unearned revenue	(413,523)	-
Total Adjustments	(347,754)	3,849,466
Net Cash Provided (Used) by Operating Activities	\$ (2,270,726)	\$ 4,096,786

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,744,888	\$ 13,242,585	\$ 22,987,473
Due from other funds	2,088,106	863,133	2,951,239
Other receivables	-	27,718	27,718
Prepaid expenses	-	2,440,472	2,440,472
Total Current Assets	<u>11,832,994</u>	<u>16,573,908</u>	<u>28,406,902</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	490,008	-	490,008
Total Noncurrent Assets	<u>490,008</u>	<u>-</u>	<u>490,008</u>
Total Assets	<u>12,323,002</u>	<u>16,573,908</u>	<u>28,896,910</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	47	1,126	1,173
Total Current Liabilities	<u>47</u>	<u>3,711,397</u>	<u>3,711,444</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	6,077,438	-	6,077,438
Total Noncurrent Liabilities	<u>6,077,438</u>	<u>-</u>	<u>6,077,438</u>
Total Liabilities	<u>6,077,485</u>	<u>3,711,397</u>	<u>9,788,882</u>
Net Position			
Net investment in capital assets	490,008	-	490,008
Unrestricted	<u>5,755,509</u>	<u>12,862,511</u>	<u>18,618,020</u>
Total Net Position	<u>\$ 6,245,517</u>	<u>\$ 12,862,511</u>	<u>\$ 19,108,028</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 43,832,953	\$ 6,253,540	\$ 50,086,493
Total Operating Revenues	<u>43,832,953</u>	<u>6,253,540</u>	<u>50,086,493</u>
Operating Expenses			
Contractual services	6,538,071	5,849,271	12,387,342
Benefits provided	36,852,133	572,736	37,424,869
Depreciation	26,962	-	26,962
Total Operating Expenses	<u>43,417,166</u>	<u>6,422,007</u>	<u>49,839,173</u>
Operating Income (Loss)	415,787	(168,467)	247,320
Non-Operating Revenues			
Earnings on investments	4,104	-	4,104
Total Non-Operating Revenues	<u>4,104</u>	<u>-</u>	<u>4,104</u>
Loss before transfers	419,891	(168,467)	251,424
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
 Change in Net Position	 419,891	 (168,467)	 251,424
Total Net Position, Beginning of Year	<u>5,825,626</u>	<u>13,030,978</u>	<u>18,856,604</u>
Total Net Position, End of Period	<u>\$ 6,245,517</u>	<u>\$ 12,862,511</u>	<u>\$ 19,108,028</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 43,985,159	\$ 6,255,060	\$ 50,240,219
Payment of benefits	(42,929,524)	(4,281,881)	(47,211,405)
Payments for services	2,867,916	(1,799,944)	1,067,972
Net Cash Provided (Used) by Operating Activities	<u>3,923,551</u>	<u>173,235</u>	<u>4,096,786</u>
Cash Flows from Investing Activities:			
Interest earned on investments	4,104	-	4,104
Net Cash Provided by Investing Activities	<u>4,104</u>	<u>-</u>	<u>4,104</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,927,655	173,235	4,100,890
Cash and Cash Equivalents, Beginning of Year	<u>5,817,234</u>	<u>13,069,349</u>	<u>18,886,583</u>
Cash and Cash Equivalents, End of Period	<u>\$ 9,744,889</u>	<u>\$ 13,242,584</u>	<u>\$ 22,987,473</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ 415,787	\$ (168,467)	\$ 247,320
Adjustments to operations:			
Depreciation	26,962	-	26,962
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	3,540,373	550,489	4,090,862
Decrease (Increase) in other receivables	152,206	5,127	157,333
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	(6,077,391)	(3,709,145)	(9,786,536)
Total Adjustments	<u>3,507,764</u>	<u>341,702</u>	<u>3,849,466</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,923,551</u>	<u>\$ 173,235</u>	<u>\$ 4,096,786</u>

FORT BEND COUNTY, TEXAS
FIDUCIARY FUND DESCRIPTIONS

Other Post-Employment Benefits (OPEB) Trust Fund

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

Custodial Funds

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

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

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

Tax Collection Custodial Fund includes collections and disbursements of property tax collections by the County Tax Assessor/Collector on behalf of various political subdivisions in the County. The activity and balances in this fund specifically exclude any collections made on behalf of Fort Bend County or its blended component units. This includes Fund 890.

FORT BEND COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
May 31, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 96,594	\$ 46,218,115
Investments	28,614,081	-
Total Assets	<u>28,710,675</u>	<u>46,218,115</u>
Liabilities		
Due to other governments	-	10,160,390
Due to others	-	485,173
Total Liabilities	<u>-</u>	<u>10,645,563</u>
Net Position		
Restricted for court	-	31,480,452
Restricted for tax	-	4,092,100
Restricted for benefits	28,710,675	-
Total Net Position	<u>\$ 28,710,675</u>	<u>\$ 35,572,552</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 8,403,519
Property tax collections	-	1,476,108,684
Earnings (Loss) on investments	3,660,514	990,912
Total Additions	<u>3,660,514</u>	<u>1,485,503,115</u>
Deductions		
Court activities	-	11,366,278
Property tax disbursements	-	1,472,423,785
Total Deductions	<u>-</u>	<u>1,483,790,063</u>
Change in fiduciary net position	3,660,514	1,713,052
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 28,710,675</u>	<u>\$ 35,572,552</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 18,168,515	\$ 13,797,110	\$ 14,252,490	\$ 46,218,115
Total Assets	<u>18,168,515</u>	<u>13,797,110</u>	<u>14,252,490</u>	<u>46,218,115</u>
Liabilities				
Due to other governments	-	-	10,160,390	10,160,390
Due to others	<u>342,690</u>	<u>142,483</u>	<u>-</u>	<u>485,173</u>
Total Liabilities	<u>342,690</u>	<u>142,483</u>	<u>10,160,390</u>	<u>10,645,563</u>
Net Position				
Restricted for court activities	17,825,825	13,654,627	-	31,480,452
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>4,092,100</u>	<u>4,092,100</u>
Total Net Position	<u>\$ 17,825,825</u>	<u>\$ 13,654,627</u>	<u>\$ 4,092,100</u>	<u>\$ 35,572,552</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 5,071,523	\$ 3,331,996	\$ -	\$ 8,403,519
Property tax collections	-	-	1,476,108,684	1,476,108,684
Earnings of investments	641,877	349,035	-	990,912
Total Additions	<u>5,713,400</u>	<u>3,681,031</u>	<u>1,476,108,684</u>	<u>1,485,503,115</u>
Deductions				
Court activities	8,343,800	3,022,478	-	11,366,278
Property tax disbursements	-	-	1,472,423,785	1,472,423,785
Total Deductions	<u>8,343,800</u>	<u>3,022,478</u>	<u>1,472,423,785</u>	<u>1,483,790,063</u>
Change in fiduciary net position	(2,630,400)	658,553	3,684,899	1,713,052
Net Position - Beginning of Year	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 17,825,825</u>	<u>\$ 13,654,627</u>	<u>\$ 4,092,100</u>	<u>\$ 35,572,552</u>

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

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

Fort Bend County Toll Road Authority (“FBCTRA”)

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

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

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

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

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

Fort Bend County Industrial Development Corporation (“FBCIDC”)

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

Fort Bend County Housing Finance Corporation (“FBCHFC”)

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

East Fort Bend County Development Authority (“Authority”)

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

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

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,128,801	\$ 8,394	\$ 167,118,529	\$ 22,891,838	\$ 817,409	\$ 801	\$ 193,965,772
Investments	-	-	106,319,656	72,032,513	-	-	178,352,169
Miscellaneous receivables	-	-	14,766	-	62,500	-	77,266
Capital assets, not being depreciated	-	-	130,813,798	25,914,131	-	-	156,727,929
Capital assets, net of accumulated depreciation	-	-	194,288,646	156,451,535	-	-	350,740,181
Total Assets	<u>3,128,801</u>	<u>8,394</u>	<u>598,555,395</u>	<u>277,290,017</u>	<u>879,909</u>	<u>801</u>	<u>879,863,317</u>
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>1,643,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,643,432</u>
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	-	-	37,176
Retainage payable	-	-	2,247,744	272,350	-	-	2,520,094
Due to primary government	-	-	3,105,958	49	-	-	3,106,007
Accrued interest payable	65,365	-	838,680	488,356	-	-	1,392,401
Long-term liabilities:							
Due within one year	-	-	12,890,000	4,590,000	-	-	17,480,000
Due in more than one year	16,501,177	-	344,351,988	174,837,714	-	-	535,690,879
Total Liabilities	<u>16,603,718</u>	<u>-</u>	<u>363,434,370</u>	<u>180,188,469</u>	<u>-</u>	<u>-</u>	<u>560,226,557</u>
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>	<u>-</u>	<u>-</u>	<u>8,444,231</u>
Net Position (Deficit)							
Net investment in capital assets	-	-	101,803,864	(5,506,279)	-	-	96,297,585
Debt service	-	-	20,833,783	10,413,783	-	-	31,247,566
Unrestricted	(13,474,917)	8,394	114,126,810	83,749,813	879,909	801	185,290,810
Total Net Position (Deficit)	<u>\$ (13,474,917)</u>	<u>\$ 8,394</u>	<u>\$ 236,764,457</u>	<u>\$ 88,657,317</u>	<u>\$ 879,909</u>	<u>\$ 801</u>	<u>\$ 312,835,961</u>

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

Note (2):

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

FORT BEND COUNTY, TEXAS*Page 1 of 2*

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Eight Months Ended May 31, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 13,300,683	\$ 33,726,543	\$ -	\$ -	\$ -
Interest on long-term debt	5,938,037	-	-	-	-
Debt service fees	685,953	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>19,924,673</u>	<u>33,726,543</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	9,306,585	23,419,822	(4,053)	-	-
Interest on long-term debt	2,930,138	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>12,236,723</u>	<u>23,419,822</u>	<u>(4,053)</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 32,161,396</u>	<u>\$ 57,146,365</u>	<u>\$ (4,053)</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	14
Total General Revenues				<u>-</u>	<u>14</u>
Changes in Net Position (Deficit)				-	14
Net Position (Deficit), Beginning of Year, as restated				<u>(13,474,917)</u>	<u>8,380</u>
Net Position (Deficit), End of Period				<u>\$ (13,474,917)</u>	<u>\$ 8,394</u>

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

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FORT BEND COUNTY, TEXAS

Page 2 of 2

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

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 20,425,860	\$ -	\$ -	\$ -	\$ 20,425,860
Interest on long-term debt	(5,938,037)	-	-	-	(5,938,037)
Debt service fees	(685,953)	-	-	-	(685,953)
Total Fort Bend County Toll Road Authority	13,801,870	-	-	-	13,801,870
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	14,109,184	-	-	14,109,184
Interest on long-term debt	-	(2,930,138)	-	-	(2,930,138)
Total Fort Bend Grand Parkway Toll Road Authority	-	11,179,046	-	-	11,179,046
Totals Component Units	13,801,870	11,179,046	-	-	24,980,916
General Revenues:					
Property Taxes					-
Earnings on investments	6,411,898	3,104,213		1	9,516,126
Total General Revenues	6,411,898	3,104,213	-	1	9,516,126
Changes in Net Position (Deficit)	20,213,768	14,283,259	-	1	34,497,042
Net Position (Deficit), Beginning of Year	216,550,689	74,374,058	879,909	800	278,338,919
Net Position (Deficit), End of Period	\$ 236,764,457	\$ 88,657,317	\$ 879,909	\$ 801	\$ 312,835,961

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
May 31, 2024

Primary Government

Cash and Investments	Governmental Funds	Internal Service Funds	Total Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 26,199,068	\$ 22,987,473	\$ 49,186,541	\$ 757,655	\$ 49,944,196
Investment pools:					
LOGIC	3,203,661	-	3,203,661	-	3,203,661
Texas CLASS	134,843,395	-	134,843,395	-	134,843,395
Texas Range	2,726	-	2,726	-	2,726
Money market funds	1,652,951	-	1,652,951	-	1,652,951
Totals cash and cash equivalents	165,901,801	22,987,473	188,889,274	757,655	189,646,929
Investments					
Government Securities	201,477,474		201,477,474		201,477,474
Commercial Paper	210,148,477	-	210,148,477	-	210,148,477
Total Cash and Investments	\$ 577,527,752	\$ 22,987,473	\$ 600,515,225	\$ 757,655	\$ 601,272,880

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 20,774,572	\$ -	\$ 30,108,818
Investment pools:			
LOGIC	-	-	14,818,414
Texas CLASS	25,443,543		145,415,199
Texas Range	-	-	1,170
TexPool	-	-	3,125,285
Money market funds	-	96,594	496,886
Totals cash and cash equivalents	46,218,115	96,594	193,965,772
Investments			
Government Securities			103,262,544
Commercial Paper	-	-	75,089,625
Fixed Income Fund	-	11,375,484	-
Domestic Equity Fund	-	11,125,309	-
International Equity Fund	-	6,113,288	-
Total Cash and Investments	\$ 46,218,115	\$ 28,710,675	\$ 372,317,941

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
May 31, 2024

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
General Obligation Bonds and Certificates of Obligation					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,383,900
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	36,330,350
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	65,030,100
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	62,645,500
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	75,351,775
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,980,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,280,455	3,707,789
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	11,365,000	12,896,758
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	42,475,000	57,465,500
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	28,815,000	41,673,750
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,910,000	27,637,450
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	22,655,000	29,660,700
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	21,190,000	28,480,250
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	27,950,000	32,258,138
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	49,415,000	81,042,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	31,570,000	46,743,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,220,000	71,680,750
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000	51,577,500
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	80,925,000	157,500,813
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	103,880,000	199,364,000
Total General Obligation Bonds				<u>\$ 739,270,455</u>	<u>\$ 1,112,410,923</u>
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				<u>\$ 35,972,000</u>	<u>\$ 39,241,988</u>
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				<u>\$ 122,529,892</u>	<u>\$ 194,188,138</u>
Leases					
\$1,213,035	Elections Warehouse	2.467	2025	\$ 183,121	\$ 184,705
210,298	Mailing Equipment	2.467	2026	76,589	78,873
239,021	Land Lease	2.297	2046	96,677	100,020
Total Leases				<u>\$ 356,387</u>	<u>\$ 363,598</u>
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				<u>\$ 9,401,021</u>	<u>\$ 10,422,763</u>



STATISTICAL SECTION

FORT BEND COUNTY, TEXAS
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)**
Page 1 of 2

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

May 31, 2024 Monthly Financial Report

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

	Fiscal Year				Eight Months Ended May 31,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 475,146,478
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	9,819,737
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	34,580,388
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	44,027,791
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	19,558,960
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	17,035,720
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	600,169,074
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	63,114,433
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	10,192,654
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	98,530,111
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	43,010,823
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	39,851,428
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	956,301
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	58,543,584
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	5,372,832
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	14,658,507
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	101,076,339
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	53,958,699
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	20,974,653
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	510,699,448
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	89,469,626
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	33,313,267
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(33,313,267)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	102,287,448
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	7,945,400
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	118,874,351
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 208,343,977
Debt Service as a Percentage of					
Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	18.29%

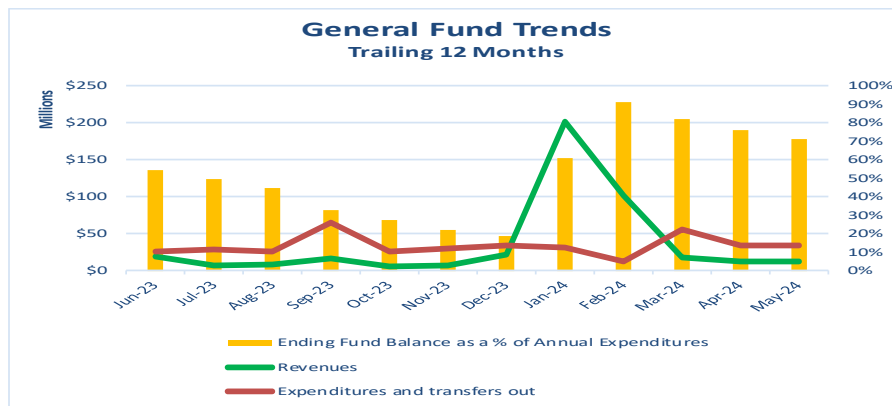
May 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

CHANGES IN FUND BALANCES, GENERAL FUND - MODIFIED ACCRUAL BASIS OF ACCOUNTING TRAILING TWELVE MONTHS (UNAUDITED)

Page 1 of 2

	6/30/23	7/31/23	8/31/23	9/30/23	10/31/23	11/30/23
Revenues						
Property taxes	\$ 1,296,439	\$ 641,124	\$ 178,753	\$ 478,157	\$ 109,603	\$ 182,155
Fines and fees	10,214,683	3,145,287	4,547,833	4,222,044	2,561,706	2,942,817
Intergovernmental	5,094,194	713,099	1,032,041	8,872,698	1,089,787	1,067,491
Earnings on investments	652,014	1,108,071	893,577	1,017,593	825,392	637,911
Miscellaneous	1,504,812	1,245,969	1,233,332	1,379,044	1,274,244	1,468,975
Total Revenues	18,762,142	6,853,550	7,885,536	15,969,536	5,860,732	6,299,349
Expenditures						
Current:						
General administration	7,389,454	6,039,468	5,998,937	4,830,448	4,747,769	4,409,737
Financial administration	977,198	1,162,432	987,486	1,634,325	1,158,464	1,127,883
Administration of justice	8,841,451	8,050,663	8,189,187	14,141,358	8,606,472	8,965,970
Construction and maintenance	350,168	299,841	294,550	550,229	298,834	306,193
Health and human services	3,613,605	3,891,158	4,632,405	7,759,759	3,318,277	3,678,542
Cooperative services	74,007	148,148	72,834	222,444	73,142	103,230
Public safety	6,450,659	6,289,948	6,285,198	12,102,796	5,911,638	6,387,300
Parks and recreation	359,706	346,917	714,703	618,537	318,826	358,923
Libraries and education	1,686,812	1,655,274	1,608,252	2,445,059	1,472,952	1,624,614
Capital Outlay	324,419	287,626	290,853	(137,087)	113,493	912,414
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	30,067,479	28,171,475	29,074,405	44,167,868	26,019,867	27,874,806
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(11,305,337)	(21,317,925)	(21,188,869)	(28,198,332)	(20,159,135)	(21,575,457)
Other Financing Sources (Uses)						
Transfers in	-	-	3,171,040	(187,311)	-	937,223
Transfers (out)	(19,935,000)	-	-	(829,635)	-	(2,986,593)
Debt issuance	19,935,000	-	-	(19,935,000)	-	-
Total Other Financing Sources (Uses)	-	-	3,171,040	(20,951,946)	-	(2,049,370)
Net Change in Fund Balances	(11,305,337)	(21,317,925)	(18,017,829)	(49,150,278)	(20,159,135)	(23,624,827)
Fund Balances, Beginning of Period	230,631,151	219,325,814	198,007,889	179,990,060	130,839,782	110,680,647
Fund Balances, End of Period	\$ 219,325,814	\$ 198,007,889	\$ 179,990,060	\$ 130,839,782	\$ 110,680,647	\$ 87,055,820



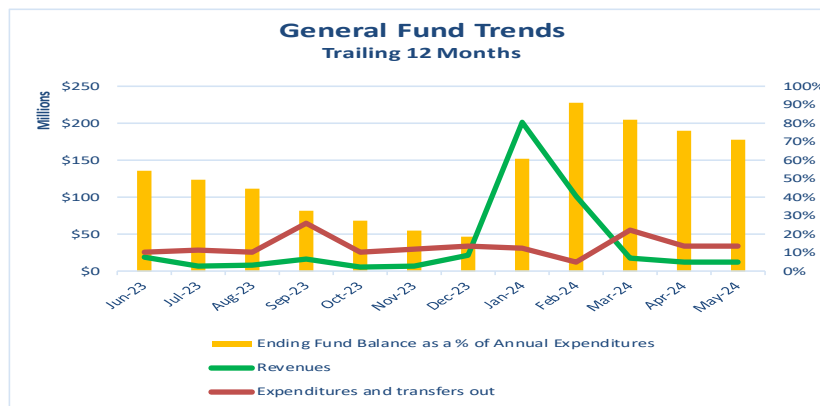
May 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

CHANGES IN FUND BALANCES, GENERAL FUND - MODIFIED ACCRUAL BASIS OF ACCOUNTING TRAILING TWELVE MONTHS (UNAUDITED)

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	12/31/23	1/31/24	2/29/24	3/31/24	4/30/24	5/31/24
Revenues						
Property taxes	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535
Fines and fees	3,147,063	4,291,038	3,551,318	3,433,562	3,891,695	3,908,090
Intergovernmental	2,441,180	1,206,977	14,841,443	5,410,256	2,089,118	4,014,400
Earnings on investments	1,054,182	749,429	1,056,239	1,484,252	1,737,289	1,758,520
Miscellaneous	1,846,417	1,274,585	1,314,357	2,623,764	802,861	1,590,502
Total Revenues	21,370,698	201,896,837	133,645,554	17,379,115	11,771,441	12,448,047
Expenditures						
Current:						
General administration	7,289,470	5,995,228	7,103,607	19,332,688	5,622,957	6,057,636
Financial administration	1,656,135	1,232,542	1,150,951	1,563,763	1,174,845	1,128,021
Administration of justice	9,279,240	9,571,617	8,677,632	12,310,293	10,375,860	8,792,285
Construction and maintenance	316,433	350,533	345,441	443,956	362,624	385,408
Health and human services	4,217,176	4,612,861	4,358,198	5,722,982	4,077,727	5,628,875
Cooperative services	79,423	79,375	80,667	287,368	171,941	81,155
Public safety	6,858,345	6,281,768	6,351,970	8,745,890	6,625,569	6,266,017
Parks and recreation	597,499	379,276	600,523	952,192	478,016	378,292
Libraries and education	1,806,433	1,678,057	2,093,909	2,356,272	1,795,488	1,770,018
Capital Outlay	58,000	109,915	280,391	1,989,574	1,934,208	1,480,838
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	32,158,154	30,291,172	31,043,289	53,704,978	32,619,235	31,968,545
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(10,787,456)	171,605,665	102,602,265	(36,325,863)	(20,847,794)	(19,520,498)
Other Financing Sources (Uses)						
Transfers in	-	-	19,935,000	-	230,927	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,450,000)	(1,450,000)	18,485,000	(1,450,000)	(1,219,073)	(1,450,000)
Net Change in Fund Balances	(12,237,456)	170,155,665	121,087,265	(37,775,863)	(22,066,867)	(20,970,498)
Fund Balances, Beginning of Period	87,055,820	74,818,364	244,974,029	366,061,294	328,285,431	306,218,564
Fund Balances, End of Period	\$ 74,818,364	\$ 244,974,029	\$ 366,061,294	\$ 328,285,431	\$ 306,218,564	\$ 285,248,066



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