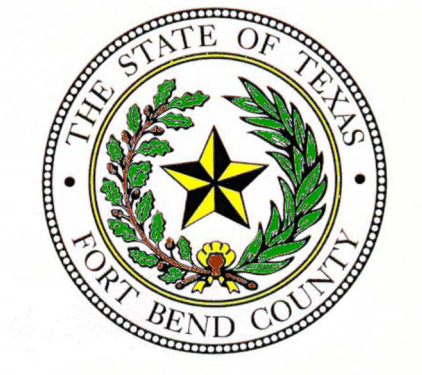


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Nine Months Ended June 30, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Page 1 of 2

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
FINANCIAL SECTION	
Government-wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4
Governmental Fund Financial Statements	
Balance Sheet Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities	12
Combining Non-major Governmental Fund Financial Statements	
Combining Balance Sheet Non-major special revenue Funds	19
Statement of Revenues, Expenditures, and Changes in Fund Balances Non-major Special Revenue Funds	26
Combining Balance Sheet Capital Projects Sub-Funds	34
Statement of Revenues, Expenditures, and Changes in Fund Balances Capital Projects Sub-Funds	38
Combining Balance Sheet County Assistance Districts Sub-Funds	44
Statement of Revenues, Expenditures, and Changes in Fund Balances County Assistance Districts Sub-Funds	48
Budgetary Schedules	
General Fund	53
Debt Service Fund	55
Road and Bridge Fund	56
Drainage District Fund	57
Proprietary Funds Financial Statements	
Statement of Net Position – Proprietary funds	59
Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) – Proprietary Funds	60
Statement of Cash Flows - Proprietary Funds	61
Combining Statement of Net Position - Internal Service Funds	62
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds	63
Combining Statement of Cash Flows - Internal Service Funds	64

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

Page 2 of 2

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



COUNTY AUDITOR Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

September 5, 2024

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

The Monthly Financial Report (the "MFR") for the Nine Months Ended June 30, 2024, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

June 30, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 186,620,785	\$ 554,979	\$ 187,175,764	\$ 182,884,217
Investments	387,554,637	-	387,554,637	187,364,294
Receivables:				
Taxes, net	17,047,121	-	17,047,121	-
Grants	6,248,902	-	6,248,902	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,600,804	284,895	28,885,699	77,266
Internal Balances	5,430,075	(5,430,075)	-	-
Prepaid items	2,429,656	160,605	2,590,261	-
Due from component units	92,621	-	92,621	-
Due from primary government	-	-	-	5,838,122
Net pension asset				
Capital assets, not being depreciated	767,722,040	-	767,722,040	158,419,902
Capital assets, net of accumulated depreciation	2,874,524,632	3,526,071	2,878,050,703	349,725,632
Total Assets	4,318,946,805	(903,525)	4,318,043,280	884,309,433
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	16,187,865	410,072	16,597,937	37,176
Retainage payable	6,685,103	(30)	6,685,073	2,567,600
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	52,656,556	192,998	52,849,554	-
Due to component units	5,838,122	-	5,838,122	-
Due to primary government	-	-	-	92,621
Due to other governments	8,709,632	-	8,709,632	-
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	916,566,690	-	916,566,690	535,690,879
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,499,945,094	603,040	1,500,548,134	557,260,677
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	2,666,105,761	-	2,666,105,761	95,587,221
Restricted for:				
Debt service	89,222,726	-	89,222,726	31,495,179
Construction and maintenance	126,519,226	-	126,519,226	-
Other	18,180,312	-	18,180,312	-
Unrestricted	(280,458,766)	(1,506,565)	(281,965,331)	193,165,557
Total Net Position	\$ 2,619,569,259	\$ (1,506,565)	\$ 2,618,062,694	\$ 320,247,957

June 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 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	\$ 77,030,033	\$ 8,420,446	\$ 2,542,651	\$ -
Financial administration	11,666,345	7,977,969	-	-
Administration of justice	117,031,362	8,747,571	8,642,260	-
Construction and maintenance	58,583,469	5,015,862	-	2,423,653
Health and human services	49,443,988	11,987,886	34,863,061	-
Cooperative services	1,136,247	-	-	-
Public safety	70,029,718	13,420,559	3,363,645	-
Parks and recreation	10,232,845	227,424	160,000	-
Libraries and education	17,982,983	103,175	75,085	-
Interest on long-term debt	23,049,868	-	-	-
Total governmental activities	436,186,858	55,900,892	49,646,702	2,423,653
Business-Type Activities				
EPICenter Operations	5,084,568	2,896,890	1,039,681	-
Total Primary Government	\$ 441,271,426	\$ 58,797,782	\$ 50,686,383	\$ 2,423,653
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	21,968,865	39,237,345	-	-
FB Grand Parkway Toll Road Authority	13,515,107	27,194,715	-	294
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 35,483,972	\$ 66,432,060	\$ -	\$ 294

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Nine Months Ended June 30, 2024

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (66,066,936)		\$ (66,066,936)	
Financial administration	(3,688,376)		(3,688,376)	
Administration of justice	(99,641,531)		(99,641,531)	
Construction and maintenance	(51,143,954)		(51,143,954)	
Health and human services	(2,593,041)		(2,593,041)	
Cooperative services	(1,136,247)		(1,136,247)	
Public safety	(53,245,514)		(53,245,514)	
Parks and recreation	(9,845,421)		(9,845,421)	
Libraries and education	(17,804,723)		(17,804,723)	
Interest on long-term debt	(23,049,868)		(23,049,868)	
Total governmental activities	(328,215,611)		(328,215,611)	
Business-Type Activities				
EPICenter Operations		\$ (1,147,997)	(1,147,997)	
Total Primary Government	(328,215,611)	(1,147,997)	(329,363,608)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				17,268,480
FB Grand Parkway Toll Road Authority				13,679,902
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				30,948,382
General Revenues:				
Property taxes, penalties, and interest	483,450,369	-	483,450,369	-
Sales taxes	11,526,931	-	11,526,931	-
Earnings on investments	22,359,841	-	22,359,841	10,960,656
Miscellaneous	7,309,276	-	7,309,276	-
Total General Revenues	524,646,417	-	524,646,417	10,960,656
Changes in Net Position	196,430,806	(1,147,997)	195,282,809	41,909,038
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	\$ 2,619,569,259	\$ (1,506,565)	\$ 2,618,062,694	\$ 320,247,957

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****June 30, 2024****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 4,745,983	\$ 32,347,052	\$ 40,789,314	\$ 4,585,568
Investments	147,948,870	31,135,712	99,906,658	38,795,593
Taxes receivable, net	12,522,236	3,282,436	-	-
Grants receivable	4,145,632	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	579,925	26,670,696	33,480	-
Due from other funds	134,365,246	35,733	-	-
Due from component units	92,621	-	-	-
Prepaid items	41,005	-	-	-
Total Assets	\$ 347,117,050	\$ 93,471,629	\$ 140,729,452	\$ 43,381,161
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 6,473,733	\$ -	\$ 63,000	\$ -
Accrued payroll	(1,076)	-	-	-
Retainage payable	78,261	-	6,576,380	19,079
Due to other funds	1,262,564	537,168	128,702,584	647,498
Due to component units	5,838,122	-	-	-
Due to other governments	3,597,548	-	-	-
Notes payable	-	-	-	-
Unearned revenues	4,555,685	-	-	42,714,584
Total Liabilities	21,804,837	537,168	135,341,964	43,381,161
Deferred Inflows of Resources				
Unavailable revenue-property taxes	12,522,236	3,282,436	-	-
Unavailable revenue-other	43,457,061	31,323,002	-	-
Total Deferred Inflows of Resources	55,979,297	34,605,438	-	-
Fund Balances				
Nonspendable	41,005	-	-	-
Restricted	7,531,955	58,329,023	5,387,488	-
Committed	1,080,663	-	-	-
Unassigned	260,679,293	-	-	-
Total Fund Balances	269,332,916	58,329,023	5,387,488	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 347,117,050	\$ 93,471,629	\$ 140,729,452	\$ 43,381,161

June 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****June 30, 2024****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 26,727,139	\$ 55,592,002	\$ 164,787,058
Investments	43,198,924	26,568,881	387,554,638
Taxes receivable, net	-	1,242,449	17,047,121
Grants receivable	-	2,103,270	6,248,902
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,217,156	28,518,137
Due from other funds	956,663	1,817,935	137,175,577
Due from component units	-	-	92,621
Prepaid items	-	3,128	44,133
Total Assets	\$ 70,899,606	\$ 88,544,821	\$ 784,143,719
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 28,139	\$ 6,564,872
Accrued payroll	-	-	(1,076)
Retainage payable	11,383	-	6,685,103
Due to other funds	268,775	3,804,632	135,223,221
Due to component units	-	-	5,838,122
Due to other governments	-	5,298,418	8,895,966
Notes payable	-	-	-
Unearned revenues	-	4,091,093	51,361,362
Total Liabilities	280,158	13,222,282	214,567,570
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,242,449	17,047,121
Unavailable revenue-other	-	-	74,780,063
Total Deferred Inflows of Resources	-	1,242,449	91,827,184
Fund Balances			
Nonspendable	-	3,128	44,133
Restricted	70,619,448	74,076,962	215,944,876
Committed	-	-	1,080,663
Unassigned	-	-	260,679,293
Total Fund Balances	70,619,448	74,080,090	477,748,965
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 70,899,606	\$ 88,544,821	\$ 784,143,719



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2024

Total fund balances, governmental funds	\$ 477,748,965
---	----------------

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.	3,641,760,034
---	---------------

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	90,881,962
--	------------

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	(904,330,684)
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.	18,478,566
---	------------

Net Position of Governmental Activities	<u>\$ 2,619,569,259</u>
---	-------------------------

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Nine Months Ended June 30, 2024****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 331,216,860	\$ 115,020,657	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	37,233,999	-	-	-
Intergovernmental	35,086,927	52,214	1,605,323	3,061,902
Earnings on investments	10,397,623	2,310,307	3,143,039	1,845,309
Miscellaneous	13,986,719	733,263	106,397	-
Total Revenues	427,922,128	118,116,441	4,854,759	4,907,211
Expenditures				
Current:				
General administration	66,332,786	-	797,483	-
Financial administration	11,364,381	-	-	-
Administration of justice	86,903,312	-	1,406,490	-
Construction and maintenance	3,228,527	-	23,078,007	-
Health and human services	40,694,774	-	72,816	3,487,938
Cooperative services	1,047,279	-	-	-
Public safety	59,861,142	-	1,121,939	-
Parks and recreation	4,427,682	-	1,358,451	-
Libraries and education	16,314,713	-	18,858	-
Capital Outlay	7,220,949	7,945,400	96,284,417	1,419,273
Debt Service:				
Principal	-	54,380,769	-	-
Interest and fiscal charges	-	20,909,280	-	-
Debt issuance costs	-	-	459,084	-
Total Expenditures	297,395,545	83,235,449	124,597,545	4,907,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	130,526,583	34,880,992	(119,742,786)	-
Other Financing Sources (Uses)				
Transfers in	21,103,150	523,524	-	-
Transfers (out)	(13,136,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	102,343,779	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	7,945,400	-	-
Total Other Financing Sources (Uses)	7,966,557	(11,466,076)	110,985,282	-
Net Change in Fund Balances	138,493,140	23,414,916	(8,757,504)	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 269,332,916	\$ 58,329,023	\$ 5,387,488	\$ -

June 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Nine Months Ended June 30, 2024****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,696,277	\$ 477,933,794
Sales taxes	11,526,931	-	11,526,931
Fines and fees	-	7,809,956	45,043,955
Intergovernmental	-	12,285,585	52,091,951
Earnings on investments	2,365,637	2,293,345	22,355,260
Miscellaneous	-	4,435,045	19,261,424
Total Revenues	13,892,568	58,520,208	628,213,315
Expenditures			
Current:			
General administration	-	2,367,209	69,497,478
Financial administration	-	50	11,364,431
Administration of justice	-	23,227,828	111,537,630
Construction and maintenance	1,535,270	21,819,013	49,660,817
Health and human services	-	1,472,016	45,727,544
Cooperative services	-	-	1,047,279
Public safety	-	4,155,006	65,138,087
Parks and recreation	-	-	5,786,133
Libraries and education	-	55,498	16,389,069
Capital Outlay	174,502	1,884,016	114,928,557
Debt Service:			
Principal	-	2,777,000	57,157,769
Interest and fiscal charges	-	237,617	21,146,897
Debt issuance costs	-	-	459,084
Total Expenditures	1,709,772	57,995,253	569,840,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,182,796	524,955	58,372,540
Other Financing Sources (Uses)			
Transfers in	-	13,136,593	34,763,267
Transfers (out)	(523,524)	(1,168,150)	(34,763,267)
General obligation bonds and notes issued	-	-	102,343,779
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	7,945,400
Total Other Financing Sources (Uses)	(523,524)	11,968,443	118,930,682
Net Change in Fund Balances	11,659,272	12,493,398	177,303,222
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 70,619,448	\$ 74,080,090	\$ 477,748,965

June 30, 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 Nine Months Ended June 30, 2024**

Net change in fund balances - total governmental funds \$ 177,303,222

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 \$117,982,114 was exceeded by depreciation of \$39,574,306 in the current period. 78,407,803

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. (311,186)

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 57,157,769

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. 4,718,139

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. (378,038)

Change in net position of governmental activities \$ 196,430,806

**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
June 30, 2024

Page 1 of 7

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 3,859,810	\$ 1,025,378	\$ (499,662)	\$ 16,641,111	\$ 8,981,725
Investments	10,285,458	-	-	4,707,140	10,547,737
Taxes receivable, net	-	-	-	761,986	480,463
Grants receivable	-	-	38,758	-	-
Other receivables	-	-	28,851	36,874	1,151,431
Due from other funds	-	-	1,415,541	37,774	-
Prepaid items	-	-	1,090	2,038	-
Total Assets	<u>\$ 14,145,268</u>	<u>\$ 1,025,378</u>	<u>\$ 984,578</u>	<u>\$ 22,186,923</u>	<u>\$ 21,161,356</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,300	\$ -
Due to other funds	-	31,734	1,058,450	622,661	709,003
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>31,734</u>	<u>1,058,450</u>	<u>635,961</u>	<u>709,003</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	761,986	480,463
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>761,986</u>	<u>480,463</u>
Fund Balances:					
Nonspendable	-	-	1,090	2,038	-
Restricted	14,145,268	993,644	(74,962)	20,786,938	19,971,890
Total Fund Balances	<u>14,145,268</u>	<u>993,644</u>	<u>(73,872)</u>	<u>20,788,976</u>	<u>19,971,890</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,145,268</u>	<u>\$ 1,025,378</u>	<u>\$ 984,578</u>	<u>\$ 22,186,923</u>	<u>\$ 21,161,356</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 2 of 7

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 29,604	\$ 157,930	\$ 540,171	\$ 10,898	\$ 114,575
Investments	-	1,028,546	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	40,263	3,380	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 29,604</u>	<u>\$ 1,226,739</u>	<u>\$ 543,551</u>	<u>\$ 10,898</u>	<u>\$ 114,575</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	23,109	2,611	-	2,337
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>23,109</u>	<u>2,611</u>	<u>-</u>	<u>2,337</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	29,604	1,203,630	540,940	10,898	112,238
Total Fund Balances	<u>29,604</u>	<u>1,203,630</u>	<u>540,940</u>	<u>10,898</u>	<u>112,238</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,604</u>	<u>\$ 1,226,739</u>	<u>\$ 543,551</u>	<u>\$ 10,898</u>	<u>\$ 114,575</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 3 of 7

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 190,434	\$ 56,124	\$ 250,800	\$ 71,070	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,005	-	-	10	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 191,439	\$ 56,124	\$ 250,800	\$ 71,080	\$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	191,439	56,124	250,800	71,080	-
Total Fund Balances	191,439	56,124	250,800	71,080	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 191,439	\$ 56,124	\$ 250,800	\$ 71,080	\$ -

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 4 of 7

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 121,470	\$ 6,048,650	\$ 87,216	\$ 952,954	\$ 8,460,179
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	148,093	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 121,470</u>	<u>\$ 6,196,743</u>	<u>\$ 87,216</u>	<u>\$ 952,954</u>	<u>\$ 8,460,179</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	11,402	-	44,667	27,301
Due to other governments	-	-	-	-	4,846,877
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>11,402</u>	<u>-</u>	<u>44,667</u>	<u>4,874,178</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	121,470	6,185,341	87,216	908,287	3,586,001
Total Fund Balances	<u>121,470</u>	<u>6,185,341</u>	<u>87,216</u>	<u>908,287</u>	<u>3,586,001</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 121,470</u>	<u>\$ 6,196,743</u>	<u>\$ 87,216</u>	<u>\$ 952,954</u>	<u>\$ 8,460,179</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 5 of 7

	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 23,447	\$ 158,108	\$ 94	\$ 205,066	\$ (1,953,613)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	2,037,343
Other receivables	-	-	-	-	-
Due from other funds	37	-	-	(1,153)	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 23,484</u>	<u>\$ 158,108</u>	<u>\$ 94</u>	<u>\$ 207,472</u>	<u>\$ 83,730</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	1,468
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,468</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	23,484	158,108	94	207,472	82,262
Total Fund Balances	<u>23,484</u>	<u>158,108</u>	<u>94</u>	<u>207,472</u>	<u>82,262</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,484</u>	<u>\$ 158,108</u>	<u>\$ 94</u>	<u>\$ 207,472</u>	<u>\$ 83,730</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 6 of 7

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 210,360	\$ 7,259	\$ 219,973	\$ 1,714,151	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	23,610	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 210,360</u>	<u>\$ 7,259</u>	<u>\$ 219,973</u>	<u>\$ 1,737,761</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,277	1,041,345	-
Due to other governments	-	-	-	-	-
Unearned revenues	210,360	7,259	-	696,416	-
Total Liabilities	<u>210,360</u>	<u>7,259</u>	<u>1,277</u>	<u>1,737,761</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	-	-	218,696	-	827,079
Total Fund Balances	<u>-</u>	<u>-</u>	<u>218,696</u>	<u>-</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 210,360</u>	<u>\$ 7,259</u>	<u>\$ 219,973</u>	<u>\$ 1,737,761</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 30, 2024

Page 7 of 7

	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	\$ 3,418,854	\$ 3,519,644	\$ 141,143	\$ 55,592,002
Investments	-	-	-	26,568,881
Taxes receivable, net	-	-	-	1,242,449
Grants receivable	-	-	-	2,103,270
Other receivables	-	-	-	1,217,156
Due from other funds	172,166	819	-	1,817,935
Prepaid items	-	-	-	3,128
Total Assets	\$ 3,591,020	\$ 3,520,463	\$ 141,143	\$ 88,544,821
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 28,139
Due to other funds	56,185	29,985	141,097	3,804,632
Due to other governments	-	451,541	-	5,298,418
Unearned revenues	3,177,058	-	-	4,091,093
Total Liabilities	3,248,082	481,526	141,097	13,222,282
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	1,242,449
Total Deferred Inflows of Resources	-	-	-	1,242,449
Fund Balances:				
Nonspendable	-	-	-	3,128
Restricted	342,938	3,038,937	46	74,076,962
Total Fund Balances	342,938	3,038,937	46	74,080,090
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,591,020	\$ 3,520,463	\$ 141,143	\$ 88,544,821

FORT BEND COUNTY, TEXAS

Page 1 of 7

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

	Special Revenue Funds			
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 20,156,302
Fines and fees	-	-	-	4,442,294
Intergovernmental	-	483,148	320,517	219,078
Earnings on investments	529,333	25,429	45,411	678,350
Miscellaneous	-	-	2,839	223,146
Total Revenues	<u>529,333</u>	<u>508,577</u>	<u>368,767</u>	<u>25,719,170</u>
Expenditures				
Current:				
General administration	-	-	-	-
Financial administration	-	-	-	-
Administration of justice	-	1	14,831,471	-
Construction and maintenance	1	138,323	2	14,553,300
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>138,324</u>	<u>14,965,235</u>	<u>14,553,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	529,332	370,253	(14,596,468)	11,165,870
Other Financing Sources (Uses)				
Transfers in	-	-	13,050,000	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>13,050,000</u>	<u>-</u>
Net Change in Fund Balances	529,332	370,253	(1,546,468)	11,165,870
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>\$ 14,145,268</u>	<u>\$ 993,644</u>	<u>\$ (73,872)</u>	<u>\$ 20,788,976</u>

FORT BEND COUNTY, TEXAS

Page 2 of 7

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	392,423	57,575	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	44	44,295	1,058	21	202
Miscellaneous	29,236	-	-	-	75,085
Total Revenues	<u>29,280</u>	<u>436,718</u>	<u>58,633</u>	<u>21</u>	<u>75,287</u>
Expenditures					
Current:					
General administration	-	-	-	2,581	-
Financial administration	-	-	-	-	-
Administration of justice	-	458,792	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	28,988	-	-	-	-
Public safety	-	-	104,894	-	-
Libraries and education	-	-	-	-	55,498
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>28,988</u>	<u>458,792</u>	<u>104,894</u>	<u>2,581</u>	<u>55,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	292	(22,074)	(46,261)	(2,560)	19,789
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	292	(22,074)	(46,261)	(2,560)	19,789
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>\$ 29,604</u>	<u>\$ 1,203,630</u>	<u>\$ 540,940</u>	<u>\$ 10,898</u>	<u>\$ 112,238</u>

FORT BEND COUNTY, TEXAS

Page 3 of 7

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	10,785	-	-	1,100	-
Intergovernmental	-	-	-	25,486	-
Earnings on investments	345	105	-	-	-
Miscellaneous	1	-	3,740	-	-
Total Revenues	11,131	105	3,740	26,586	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,131	105	3,740	26,586	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	11,131	105	3,740	26,586	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 191,439	\$ 56,124	\$ 250,800	\$ 71,080	\$ -

FORT BEND COUNTY, TEXAS

Page 4 of 7

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

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,320,189	-	-	-
Intergovernmental	70,000	-	-	-	13,556
Earnings on investments	333	-	3,779	1,490	82,959
Miscellaneous	-	-	3,168	1,200,711	1,358,444
Total Revenues	<u>70,333</u>	<u>1,320,189</u>	<u>6,947</u>	<u>1,202,201</u>	<u>1,454,959</u>
Expenditures					
Current:					
General administration	116,087	1,245,173	1	886,925	-
Financial administration	-	-	50	-	-
Administration of justice	-	277,214	-	-	98,973
Construction and maintenance	-	-	-	-	15,454
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,625,854
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>116,087</u>	<u>1,522,387</u>	<u>51</u>	<u>886,925</u>	<u>2,756,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,754)	(202,198)	6,896	315,276	(1,301,822)
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	(45,754)	(202,198)	6,896	315,276	(1,301,822)
Fund Balances, Beginning of Year	<u>167,224</u>	<u>6,387,539</u>	<u>80,320</u>	<u>593,011</u>	<u>4,887,823</u>
Fund Balances, End of Period	<u>\$ 121,470</u>	<u>\$ 6,185,341</u>	<u>\$ 87,216</u>	<u>\$ 908,287</u>	<u>\$ 3,586,001</u>

FORT BEND COUNTY, TEXAS

Page 5 of 7

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	305	-	-	-	-
Intergovernmental	-	108,000	94	7,418	4,776,666
Earnings on investments	-	214	-	396	228
Miscellaneous	-	-	-	-	-
Total Revenues	305	108,214	94	7,814	4,776,894
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	78,836
Health and human services	-	-	-	81,468	1,361,560
Public safety	-	58,863	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,967
Debt Service:					
Principal	-	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	-	237,617
Total Expenditures	-	58,863	-	81,469	4,463,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	305	49,351	94	(73,655)	312,914
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
Total Other Financing Sources (Uses)	-	-	-	86,593	(230,927)
Net Change in Fund Balances	305	49,351	94	12,938	81,987
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,484	\$ 158,108	\$ 94	\$ 207,472	\$ 82,262

FORT BEND COUNTY, TEXAS

Page 6 of 7

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	34,337	115,842	3,070,158	-
Earnings on investments	-	56	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	-	34,393	115,842	3,070,158	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	88,649	3,070,158	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	18,128	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	34,393	88,649	3,070,158	(2)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	27,193	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	-	-	-	-	(937,223)
Net Change in Fund Balances	-	-	27,193	-	(937,221)
Fund Balances, Beginning of Year	-	-	191,503	-	1,764,300
Fund Balances, End of Period	\$ -	\$ -	\$ 218,696	\$ -	\$ 827,079

FORT BEND COUNTY, TEXAS

Page 7 of 7

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 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	\$ -	\$ -	\$ -	\$ 31,696,277
Fines and fees	1,585,285	-	-	7,809,956
Intergovernmental	2,994,752	-	-	12,285,585
Earnings on investments	160,113	-	46	2,293,345
Miscellaneous	5,359	1,494,437	-	4,435,045
Total Revenues	<u>4,745,509</u>	<u>1,494,437</u>	<u>46</u>	<u>58,520,208</u>
Expenditures				
Current:				
General administration	-	-	-	2,367,209
Financial administration	-	-	-	50
Administration of justice	4,402,571	-	-	23,227,828
Construction and maintenance	-	-	-	21,819,013
Health and human services	-	-	-	1,472,016
Public safety	-	1,347,267	-	4,155,006
Libraries and education	-	-	-	55,498
Capital Outlay	-	-	-	1,884,016
Debt Service:				
Principal	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	237,617
Total Expenditures	<u>4,402,571</u>	<u>1,347,267</u>	<u>-</u>	<u>57,995,253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	342,938	147,170	46	524,955
Other Financing Sources (Uses)				
Transfers in	-	-	-	13,136,593
Transfers (out)	-	-	-	(1,168,150)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,968,443</u>
Net Change in Fund Balances	342,938	147,170	46	12,493,398
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>\$ 342,938</u>	<u>\$ 3,038,937</u>	<u>\$ 46</u>	<u>\$ 74,080,090</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
June 30, 2024

Page 1 of 4

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ 2,030,100	\$ 2,206	\$ 11,797,789
Investments	-	-	99,906,658	-
Other receivables	33,480	-	-	-
Total Assets	<u>\$ 33,480</u>	<u>\$ 2,030,100</u>	<u>\$ 99,908,864</u>	<u>\$ 11,797,789</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	365,506	102,821
Due to other funds	1,180,356	-	2,600	35,733
Total Liabilities	<u>1,180,356</u>	<u>675,682</u>	<u>368,106</u>	<u>138,554</u>
Fund Balances				
Nonspendable				
Restricted	(1,146,876)	1,354,418	99,540,758	11,659,235
Total Fund Balances	<u>(1,146,876)</u>	<u>1,354,418</u>	<u>99,540,758</u>	<u>11,659,235</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,480</u>	<u>\$ 2,030,100</u>	<u>\$ 99,908,864</u>	<u>\$ 11,797,789</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
June 30, 2024

Page 2 of 4

	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ -	\$ 107,721	\$ 649,709	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 107,721</u>	<u>\$ 649,709</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	149,108
Due to other funds	8,710,868	1,149,461	-	27,114,562
Total Liabilities	<u>8,710,868</u>	<u>1,149,461</u>	<u>-</u>	<u>27,263,670</u>
Fund Balances				
Nonspendable				
Restricted	(8,710,868)	(1,041,740)	649,709	(27,263,670)
Total Fund Balances	<u>(8,710,868)</u>	<u>(1,041,740)</u>	<u>649,709</u>	<u>(27,263,670)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 107,721</u>	<u>\$ 649,709</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
June 30, 2024

Page 3 of 4

	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024	Certificates of Obligation, Series 2023
Assets				
Cash and cash equivalents	\$ 24,461,159	\$ 1,740,630	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 24,461,159</u>	<u>\$ 1,740,630</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	433,497	3,645,315	1,028,791	-
Due to other funds	-	34,210,494	39,893,311	-
Total Liabilities	<u>433,497</u>	<u>37,855,809</u>	<u>40,922,102</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	<u>24,027,662</u>	<u>(36,115,179)</u>	<u>(40,922,102)</u>	<u>-</u>
Total Fund Balances	<u>24,027,662</u>	<u>(36,115,179)</u>	<u>(40,922,102)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,461,159</u>	<u>\$ 1,740,630</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
June 30, 2024

Page 4 of 4

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 40,789,314
Investments	-	99,906,658
Other receivables	-	33,480
Total Assets	<u>\$ -</u>	<u>\$ 140,729,452</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	238,660	6,576,380
Due to other funds	16,405,199	128,702,584
Total Liabilities	<u>16,643,859</u>	<u>135,341,964</u>
Fund Balances		
Nonspendable		-
Restricted	(16,643,859)	5,387,488
Total Fund Balances	<u>(16,643,859)</u>	<u>5,387,488</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 140,729,452</u>

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

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 2024**

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	29,835	81,834	1,388,544	517,779
Miscellaneous	87,150	-	-	-
Total Revenues	<u>116,985</u>	<u>81,834</u>	<u>1,388,544</u>	<u>517,779</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	443,938
Health and human services	-	6,156	-	-
Public safety	-	-	-	-
Parks and recreation	-	8,471	-	-
Libraries and education	-	-	-	-
Capital Outlay	-	53,530	12,371,384	1,042,126
Debt Service:				
Bond issuance costs	-	-	459,084	-
Total Expenditures	<u>-</u>	<u>68,157</u>	<u>12,830,468</u>	<u>1,486,064</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>116,985</u>	<u>13,677</u>	<u>(11,441,924)</u>	<u>(968,285)</u>
Other Financing Sources (Uses)				
General obligation bonds		-	102,343,779	-
Premium on general obligation bonds issued		-	8,641,503	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>110,985,282</u>	<u>-</u>
Net Change in Fund Balances	116,985	13,677	99,543,358	(968,285)
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>\$ 1,354,418</u>	<u>\$ 99,540,758</u>	<u>\$ 11,659,235</u>

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

FORT BEND COUNTY, TEXAS

Page 2 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 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	-	7,525	48,682	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>7,525</u>	<u>48,682</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	28,000	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	916,307
Libraries and education	-	-	-	-
Capital Outlay	1,933,064	854,211	600,001	4,912,078
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,933,064</u>	<u>882,211</u>	<u>600,001</u>	<u>5,828,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,933,064)</u>	<u>(874,686)</u>	<u>(551,319)</u>	<u>(5,828,385)</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	(1,933,064)	(874,686)	(551,319)	(5,828,385)
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>\$ (8,710,868)</u>	<u>\$ (1,041,740)</u>	<u>\$ 649,709</u>	<u>\$ (27,263,670)</u>

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

FORT BEND COUNTY, TEXAS

Page 3 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 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	1,006,930	61,905	-	5
Miscellaneous	-	19,247	-	-
Total Revenues	<u>1,006,930</u>	<u>1,686,475</u>	<u>-</u>	<u>5</u>
Expenditures				
Current:				
General administration	-	-	1,062,364	(264,881)
Administration of justice	-	-	1,406,490	-
Construction and maintenance	406,819	14,129,777	1,338,504	-
Health and human services	-	-	66,660	-
Public safety	-	-	1,121,939	-
Parks and recreation	-	-	433,673	-
Libraries and education	-	-	18,858	-
Capital Outlay	818,248	28,520,139	35,001,860	264,886
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,225,067</u>	<u>42,649,916</u>	<u>40,450,348</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(218,137)</u>	<u>(40,963,441)</u>	<u>(40,450,348)</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	(218,137)	(40,963,441)	(40,450,348)	-
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>\$ 24,027,662</u>	<u>\$ (36,115,179)</u>	<u>\$ (40,922,102)</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 Nine Months Ended June 30, 2024**

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ 1,605,323
Earnings on investments	-	3,143,039
Miscellaneous	-	106,397
Total Revenues	<u>-</u>	<u>4,854,759</u>
Expenditures		
Current:		
General administration	-	797,483
Administration of justice	-	1,406,490
Construction and maintenance	6,730,969	23,078,007
Health and human services	-	72,816
Public safety	-	1,121,939
Parks and recreation	-	1,358,451
Libraries and education	-	18,858
Capital Outlay	9,912,890	96,284,417
Debt Service:		
Bond issuance costs	-	459,084
Total Expenditures	<u>16,643,859</u>	<u>124,597,545</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(16,643,859)</u>	<u>(119,742,786)</u>
Other Financing Sources (Uses)		
General obligation bonds	-	102,343,779
Premium on general obligation bonds issued	-	8,641,503
Total Other Financing Sources (Uses)	<u>-</u>	<u>110,985,282</u>
Net Change in Fund Balances	(16,643,859)	(8,757,504)
Fund Balances, Beginning of Year	<u>-</u>	<u>14,144,992</u>
Fund Balances, End of Period	<u>\$ (16,643,859)</u>	<u>\$ 5,387,488</u>

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



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

County Assistance Districts Sub- Funds

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

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

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

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
June 30, 2024

Page 1 of 4

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 7,431,574	\$ 4,582,243	\$ 1,600,042	\$ 985,963	\$ 1,444,442
Investments	14,399,641	9,256,912	2,057,092	-	3,085,637
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	956,663	-	-	-	-
Total Assets	\$ 22,804,758	\$ 13,839,155	\$ 3,657,134	\$ 985,963	\$ 4,530,079
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	30,945	-	-	30,945
Total Liabilities	-	30,945	-	-	30,945
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	22,804,758	13,808,210	3,657,134	985,963	4,499,134
Total Fund Balances	22,804,758	13,808,210	3,657,134	985,963	4,499,134
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 22,804,758	\$ 13,839,155	\$ 3,657,134	\$ 985,963	\$ 4,530,079

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
June 30, 2024

Page 2 of 4

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 1,410,718	\$ 171,601	\$ 2,045,553	\$ 882,497	\$ 3,752,297
Investments	2,057,092	-	3,085,637	1,028,546	7,199,821
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 3,467,810</u>	<u>\$ 171,601</u>	<u>\$ 5,131,190</u>	<u>\$ 1,911,043</u>	<u>\$ 10,952,118</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 15,776	\$ -
Due to other funds	60,106	-	43,337	60,106	43,337
Total Liabilities	<u>60,106</u>	<u>-</u>	<u>38,944</u>	<u>75,882</u>	<u>43,337</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,407,704	171,601	5,092,246	1,835,161	10,908,781
Total Fund Balances	<u>3,407,704</u>	<u>171,601</u>	<u>5,092,246</u>	<u>1,835,161</u>	<u>10,908,781</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,467,810</u>	<u>\$ 171,601</u>	<u>\$ 5,131,190</u>	<u>\$ 1,911,043</u>	<u>\$ 10,952,118</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
June 30, 2024

Page 3 of 4

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 201,820	\$ 679,326	\$ 11,010	\$ 145,249	\$ 238,820
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 201,820</u>	<u>\$ 679,326</u>	<u>\$ 11,010</u>	<u>\$ 145,249</u>	<u>\$ 238,820</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	201,820	679,326	11,010	145,249	238,820
Total Fund Balances	<u>201,820</u>	<u>679,326</u>	<u>11,010</u>	<u>145,249</u>	<u>238,820</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 201,820</u>	<u>\$ 679,326</u>	<u>\$ 11,010</u>	<u>\$ 145,249</u>	<u>\$ 238,820</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
June 30, 2024

Page 4 of 4

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 393,616	\$ 14,238	\$ 736,132	\$ -	\$ 26,727,141
Investments	-	-	1,028,546	-	43,198,924
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	956,663
Total Assets	<u>\$ 393,616</u>	<u>\$ 14,238</u>	<u>\$ 1,764,678</u>	<u>\$ -</u>	<u>\$ 70,899,608</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	-	-	-	-	268,776
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,159</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	393,616	14,238	1,764,678	-	70,619,449
Total Fund Balances	<u>393,616</u>	<u>14,238</u>	<u>1,764,678</u>	<u>-</u>	<u>70,619,449</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 393,616</u>	<u>\$ 14,238</u>	<u>\$ 1,764,678</u>	<u>\$ -</u>	<u>\$ 70,899,608</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 Nine Months Ended June 30, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	4,261,592	1,411,711	774,427	124,347	974,700
Earnings on investments	755,212	483,504	127,472	34,277	151,774
Miscellaneous	-	-	-	-	-
Total Revenues	5,016,804	1,895,215	901,899	158,624	1,126,474
Expenditures					
Current:					
Construction and maintenance	166,776	92,307	344,545	-	196,375
Capital Outlay	116,405	-	-	-	-
Total Expenditures	283,181	92,307	344,545	-	196,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,733,623	1,802,908	557,354	158,624	930,099
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 4,733,623	 1,802,908	 557,354	 158,624	 406,575
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	\$ 22,804,758	\$ 13,808,210	\$ 3,657,134	\$ 985,963	\$ 4,499,134

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 Nine Months Ended June 30, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	637,463	23,322	720,348	579,237	1,432,085
Earnings on investments	119,487	298	177,124	62,296	375,403
Miscellaneous	-	-	-	-	-
Total Revenues	756,950	23,620	897,472	641,533	1,807,488
Expenditures					
Current:					
Construction and maintenance	189,278	(1)	173,761	205,456	166,775
Capital Outlay	-	-	-	58,097	-
Total Expenditures	189,278	(1)	173,761	263,553	166,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	567,672	23,621	723,711	377,980	1,640,713
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 567,672	 23,621	 723,711	 377,980	 1,640,713
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	\$ 3,407,704	\$ 171,601	\$ 5,092,246	\$ 1,835,161	\$ 10,908,781

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 Nine Months Ended June 30, 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	57,584	147,829	2,560	44,720	52,838
Earnings on investments	327	22,114	18	216	404
Miscellaneous	-	-	-	-	-
Total Revenues	<u>57,911</u>	<u>169,943</u>	<u>2,578</u>	<u>44,936</u>	<u>53,242</u>
Expenditures					
Current:					
Construction and maintenance	1	(2)	(1)	1	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1</u>	<u>(2)</u>	<u>(1)</u>	<u>1</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,910	169,945	2,579	44,935	53,242
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	57,910	169,945	2,579	44,935	53,242
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>\$ 201,820</u>	<u>\$ 679,326</u>	<u>\$ 11,010</u>	<u>\$ 145,249</u>	<u>\$ 238,820</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 Nine Months Ended June 30, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	45,498	2,134	234,536	-	\$ 11,526,931
Earnings on investments	694	23	54,993	-	2,365,636
Miscellaneous	-	-	-	-	-
Total Revenues	46,192	2,157	289,529	-	13,892,567
Expenditures					
Current:					
Construction and maintenance	(1)	(1)	1	-	1,535,270
Capital Outlay	-	-	-	-	174,502
Total Expenditures	(1)	(1)	1	-	1,709,772
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	46,193	2,158	289,528	-	12,182,795
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 46,193	 2,158	 289,528	 -	 11,659,271
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 393,616	\$ 14,238	\$ 1,764,678	\$ -	\$ 70,619,449

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Nine Months Ended June 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$333,934,306	\$333,934,306	\$ 331,216,860	\$ (2,717,446)	99%
Fines and fees	48,408,705	48,408,705	38,102,201	(10,306,504)	79%
Intergovernmental	3,826,509	3,826,509	3,701,298	(125,211)	97%
Earnings on investments	8,505,383	8,657,797	10,378,400	1,720,603	120%
Miscellaneous	2,550,503	2,569,701	3,553,805	984,104	138%
Total Revenues	<u>397,225,406</u>	<u>397,397,018</u>	<u>386,952,564</u>	<u>(10,444,454)</u>	<u>97%</u>
Expenditures					
Current:					
General administration	95,102,474	89,322,939	65,726,289	23,596,650	74%
Financial administration	15,510,610	15,643,087	11,364,381	4,278,706	73%
Administration of justice	119,279,237	119,842,817	85,264,817	34,578,000	71%
Construction and maintenance	4,848,543	4,848,189	3,121,495	1,726,694	64%
Health and human services	45,844,490	46,020,935	28,915,466	17,105,469	63%
Cooperative services	1,411,727	1,411,727	1,021,479	390,248	72%
Public safety	72,739,424	72,488,952	48,034,394	24,454,558	66%
Parks and recreation	6,153,524	6,176,239	4,427,682	1,748,557	72%
Libraries and education	23,437,691	23,431,882	16,314,125	7,117,757	70%
Capital Outlay	<u>766,900</u>	<u>736,900</u>	<u>677,988</u>	<u>58,912</u>	<u>92%</u>
Total Expenditures	<u>385,094,620</u>	<u>379,923,667</u>	<u>264,868,116</u>	<u>115,055,551</u>	<u>70%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,473,351</u>	<u>122,084,448</u>	<u>104,611,097</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(17,723,861)	(13,136,593)	4,587,268	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,723,861)</u>	<u>(11,968,443)</u>	<u>5,755,418</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(250,510)	110,116,005	110,366,515	
Net adjustment to reflect operations in accordance with GAAP (a)			28,377,135		
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>\$130,589,266</u>	<u>\$ 269,332,916</u>	<u>\$ 138,743,650</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Nine Months Ended June 30, 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	\$ 386,952,564	\$ 40,969,564	\$ 427,922,128
Expenditures	264,868,116	32,527,429	297,395,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	122,084,448	8,442,135	130,526,583
Other Financing Sources (Uses)			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(13,136,593)	-	(13,136,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(11,968,443)	19,935,000	7,966,557
Net Change in Fund Balance	110,116,005	28,377,135	138,493,140
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			<u>\$ 269,332,916</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Nine Months Ended June 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 115,020,657	\$ (959,583)	99%
Intergovernmental	4,130,000	4,130,000	52,214	(4,077,786)	1%
Earnings on investments	1,000,000	1,000,000	2,310,307	1,310,307	231%
Miscellaneous	1,547,048	1,547,048	733,263	(813,785)	47%
Total Revenues	122,657,288	122,657,288	118,116,441	(4,540,847)	96%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	74,315,769	32,044,849	70%
Interest and fiscal charges	41,432,934	41,432,934	20,909,280	20,523,654	50%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	95,225,049	52,568,503	64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	22,891,392	48,027,656	
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)	23,414,915	48,551,179	
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	\$ 58,329,022	\$ 48,551,179	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 118,116,441	\$ -	\$ 118,116,441
Expenditures	95,225,049	(11,989,600)	83,235,449
Excess of Revenues Over Expenditures	22,891,392	11,989,600	34,880,992
Other Financing Sources (uses)	523,523	(11,989,599)	(11,466,076)
Net Change in Fund Balance	23,414,915	1	23,414,916
Fund Balance, Beginning of Year			34,914,107
Fund Balance, End of Period			\$ 58,329,023

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Nine Months Ended June 30, 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	\$ 20,156,302	\$ (203,777)	99%
Fines and fees	7,898,039	7,898,039	4,442,294	(3,455,745)	56%
Intergovernmental	296,496	296,496	219,078	(77,418)	74%
Earnings on investments	395,000	395,000	678,350	283,350	172%
Miscellaneous	255,114	255,114	223,146	(31,968)	87%
Total Revenues	29,204,728	29,204,728	25,719,170	(3,485,558)	88%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	8,429,851	4,494,261	65%
Operating costs	17,618,211	17,614,211	5,994,773	11,619,438	34%
Information technology costs	16,600	20,600	604	19,996	3%
Capital acquisitions	205,350	205,350	128,072	77,278	62%
Total Expenditures	30,764,273	30,764,273	14,553,300	16,210,973	47%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	11,165,870	12,725,415	
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	\$ 20,788,976	\$ 12,725,415	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 25,719,170	\$ -	\$ 25,719,170
Expenditures	14,553,300	-	14,553,300
Net Change in Fund Balance	11,165,870	-	11,165,870
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 20,788,976

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,539,975	\$ (220,869)	98%
Earnings on investments	750,000	750,000	719,138	(30,862)	96%
Miscellaneous	159,084	159,084	38,879	(120,205)	24%
Total Revenues	12,669,928	12,669,928	12,297,992	(371,936)	97%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	5,257,206	2,552,853	67%
Operating costs	4,095,951	3,898,520	1,880,509	2,018,011	48%
Information technology costs	4,200	18,748	1,179	17,569	6%
Capital acquisitions	59,680	242,563	193,529	49,034	80%
Total Expenditures	11,969,890	11,969,890	7,332,423	4,637,467	61%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	4,965,569	4,265,531	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,479,105)	-	
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	\$ 19,971,890	\$ 2,786,426	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,297,992	\$ 46,533	\$ 12,344,525
Expenditures	7,332,423	1,525,638	8,858,061
Net Change in Fund Balance	4,965,569	(1,479,105)	3,486,464
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			\$ 19,971,890

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
June 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 554,979	\$ 21,833,727
Due from other funds	-	3,684,014
Other receivables	284,895	27,718
Prepaid expenses	160,605	2,440,472
Total Current Assets	<u>1,000,479</u>	<u>27,985,931</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,526,071</u>	<u>486,637</u>
Total Noncurrent Assets	<u>3,526,071</u>	<u>486,637</u>
Total Assets	<u>4,526,550</u>	<u>28,472,568</u>
Liabilities		
Current Liabilities:		
Accounts payable	410,072	-
Benefits payable	-	3,710,271
Due to other funds	5,430,075	206,293
Unearned revenues	192,968	-
Total Current Liabilities	<u>6,033,115</u>	<u>3,916,564</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>-</u>	<u>6,077,438</u>
Total Liabilities	<u>6,033,115</u>	<u>9,994,002</u>
Net Position (Deficit)		
Net investment in capital assets	(116,757)	486,637
Unrestricted	<u>(1,389,808)</u>	<u>17,991,929</u>
Total Net Position (Deficit)	<u>\$ (1,506,565)</u>	<u>\$ 18,478,566</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,896,890	\$ 56,034,956
Total Operating Revenues	<u>2,896,890</u>	<u>56,034,956</u>
Operating Expenses		
Contractual services	2,906,151	13,190,536
Supplies	214,208	-
Benefits provided	-	43,182,088
Other	1,894,155	-
Depreciation	70,054	30,333
Capital outlay	-	14,620
Total Operating Expenses	<u>5,084,568</u>	<u>56,417,577</u>
Operating Income (Loss)	(2,187,678)	(382,621)
Non-Operating Revenues		
Earnings on investments	-	4,583
Subsidies	1,039,681	-
Total Non-Operating Revenues	<u>1,039,681</u>	<u>4,583</u>
Change in Net Position	(1,147,997)	(378,038)
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (1,506,565)</u>	<u>\$ 18,478,566</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Nine Months Ended June 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,481,476	\$ 56,188,682
Payment of benefits	-	(52,763,504)
Payments for services	(4,954,879)	(482,617)
Net Cash Provided (Used) by Operating Activities	<u>(2,473,403)</u>	<u>2,942,561</u>
Cash Flows from Investing Activities:		
Interest earned on investments	-	4,583
Net Cash Provided by Investing Activities	<u>-</u>	<u>4,583</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,324,232	-
Net Cash Provided by Non-Capital Financing Activities	<u>2,324,232</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(149,171)	2,947,144
Cash and Cash Equivalents, Beginning of Year	<u>704,149</u>	<u>18,886,583</u>
Cash and Cash Equivalents, End of Period	<u>\$ 554,978</u>	<u>\$ 21,833,727</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (2,187,678)	\$ (382,621)
Adjustments to operations:		
Depreciation	70,054	30,333
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(20,916)	157,333
Decrease (Increase) in due from other funds	-	3,358,087
Decrease (Increase) in prepaid expenses	(84,897)	(3,607)
Increase (Decrease) in accounts payable	165,448	-
Increase (Decrease) in benefits payable	-	9,364,452
Increase (Decrease) in due to other funds	-	(9,581,416)
Increase (Decrease) in unearned revenue	(415,414)	-
Total Adjustments	<u>(285,725)</u>	<u>3,325,182</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,473,403)</u>	<u>\$ 2,942,561</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 8,012,933	\$ 13,820,794	\$ 21,833,727
Due from other funds	2,723,031	960,983	3,684,014
Other receivables	-	27,718	27,718
Prepaid expenses	-	2,440,472	2,440,472
Total Current Assets	<u>10,735,964</u>	<u>17,249,967</u>	<u>27,985,931</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	486,637	-	486,637
Total Noncurrent Assets	<u>486,637</u>	<u>-</u>	<u>486,637</u>
Total Assets	<u>11,222,601</u>	<u>17,249,967</u>	<u>28,472,568</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	170,503	35,790	206,293
Total Current Liabilities	<u>170,503</u>	<u>3,746,061</u>	<u>3,916,564</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>6,247,941</u>	<u>3,746,061</u>	<u>9,994,002</u>
Net Position			
Net investment in capital assets	486,637	-	486,637
Unrestricted	<u>4,488,023</u>	<u>13,503,906</u>	<u>17,991,929</u>
Total Net Position	<u>\$ 4,974,660</u>	<u>\$ 13,503,906</u>	<u>\$ 18,478,566</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Nine Months Ended June 30, 2024

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 49,004,482	\$ 7,030,474	\$ 56,034,956
Total Operating Revenues	<u>49,004,482</u>	<u>7,030,474</u>	<u>56,034,956</u>
Operating Expenses			
Contractual services	7,296,467	5,894,069	13,190,536
Benefits provided	42,518,611	663,477	43,182,088
Depreciation	30,333	-	30,333
Capital outlay	14,620	-	14,620
Total Operating Expenses	<u>49,860,031</u>	<u>6,557,546</u>	<u>56,417,577</u>
Operating Income (Loss)	(855,549)	472,928	(382,621)
Non-Operating Revenues			
Earnings on investments	4,583	-	4,583
Total Non-Operating Revenues	<u>4,583</u>	<u>-</u>	<u>4,583</u>
Loss before transfers	(850,966)	472,928	(378,038)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(850,966)	472,928	(378,038)
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>\$ 4,974,660</u>	<u>\$ 13,503,906</u>	<u>\$ 18,478,566</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	49,156,687	\$ 7,031,995	\$ 56,188,682
Payment of benefits	(48,425,546)	(4,337,958)	(52,763,504)
Payments for services	1,459,975	(1,942,592)	(482,617)
Net Cash Provided (Used) by Operating Activities	<u>2,191,116</u>	<u>751,445</u>	<u>2,942,561</u>
Cash Flows from Investing Activities:			
Interest earned on investments	4,583	-	4,583
Net Cash Provided by Investing Activities	<u>4,583</u>	<u>-</u>	<u>4,583</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,195,699	751,445	2,947,144
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>\$ 8,012,933</u>	<u>\$ 13,820,794</u>	<u>\$ 21,833,727</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(855,549)	\$ 472,928	\$ (382,621)
Adjustments to operations:			
Depreciation	30,333	-	30,333
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	2,905,448	452,639	3,358,087
Decrease (Increase) in other receivables	152,205	5,128	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	(5,906,935)	(3,674,481)	(9,581,416)
Total Adjustments	<u>3,046,665</u>	<u>278,517</u>	<u>3,325,182</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,191,116</u>	<u>\$ 751,445</u>	<u>\$ 2,942,561</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
June 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 94,724	\$ 36,862,191
Investments	29,041,434	-
Total Assets	<u>29,136,158</u>	<u>36,862,191</u>
Liabilities		
Due to other governments	-	4,621,090
Due to others	-	420,186
Total Liabilities	<u>-</u>	<u>5,041,276</u>
Net Position		
Restricted for court	-	31,374,123
Restricted for tax	-	446,792
Restricted for benefits	29,136,158	-
Total Net Position	<u>\$ 29,136,158</u>	<u>\$ 31,820,915</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Nine Months Ended June 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 9,066,220
Property tax collections	-	1,479,007,289
Earnings (Loss) on investments	4,085,997	1,081,295
Total Additions	<u>4,085,997</u>	<u>1,489,154,804</u>
Deductions		
Court activities	-	12,225,691
Property tax disbursements	-	1,478,967,698
Total Deductions	<u>-</u>	<u>1,491,193,389</u>
Change in fiduciary net position	4,085,997	(2,038,585)
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 29,136,158</u>	<u>\$ 31,820,915</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,803,030	\$ 13,991,279	\$ 5,067,882	\$ 36,862,191
Total Assets	<u>17,803,030</u>	<u>13,991,279</u>	<u>5,067,882</u>	<u>36,862,191</u>
Liabilities				
Due to other governments	-	-	4,621,090	4,621,090
Due to others	<u>272,755</u>	<u>147,431</u>	<u>-</u>	<u>420,186</u>
Total Liabilities	<u>272,755</u>	<u>147,431</u>	<u>4,621,090</u>	<u>5,041,276</u>
Net Position				
Restricted for court activities	17,530,275	13,843,848	-	31,374,123
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>446,792</u>	<u>446,792</u>
Total Net Position	<u>\$ 17,530,275</u>	<u>\$ 13,843,848</u>	<u>\$ 446,792</u>	<u>\$ 31,820,915</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Nine Months Ended June 30, 2024

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 5,305,415	\$ 3,760,805	\$ -	\$ 9,066,220
Property tax collections	-	-	1,479,007,289	1,479,007,289
Earnings of investments	710,447	370,848	-	1,081,295
Total Additions	<u>6,015,862</u>	<u>4,131,653</u>	<u>1,479,007,289</u>	<u>1,489,154,804</u>
Deductions				
Court activities	8,941,812	3,283,879	-	12,225,691
Property tax disbursements	-	-	1,478,967,698	1,478,967,698
Total Deductions	<u>8,941,812</u>	<u>3,283,879</u>	<u>1,478,967,698</u>	<u>1,491,193,389</u>
Change in fiduciary net position	(2,925,950)	847,774	39,591	(2,038,585)
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>\$ 17,530,275</u>	<u>\$ 13,843,848</u>	<u>\$ 446,792</u>	<u>\$ 31,820,915</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
June 30, 2024

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,128,801	\$ 8,396	\$ 154,257,679	\$ 24,671,130	\$ 817,409	\$ 802	\$ 182,884,217
Investments	-	-	114,951,222	72,413,072	-	-	187,364,294
Due from primary government	-	-	4,916,319	921,803	-	-	5,838,122
Miscellaneous receivables	-	-	14,766	-	62,500	-	77,266
Capital assets, not being depreciated	-	-	132,191,921	26,227,981	-	-	158,419,902
Capital assets, net of accumulated depreciation	-	-	193,686,038	156,039,594	-	-	349,725,632
Total Assets	3,128,801	8,396	600,017,945	280,273,580	879,909	802	884,309,433
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
Total Deferred Outflows of Resources	-	-	1,643,432	-	-	-	1,643,432
Liabilities							
Accounts payable and accrued expenses	37,176	-	-	-	-	-	37,176
Retainage payable	-	-	2,285,856	281,744	-	-	2,567,600
Due to primary government	-	-	92,621	-	-	-	92,621
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	16,603,718	-	360,459,145	180,197,814	-	-	557,260,677
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
Total Deferred Inflows of Resources	-	-	-	8,444,231	-	-	8,444,231
Net Position (Deficit)							
Net investment in capital assets	-	-	101,191,591	(5,604,370)	-	-	95,587,221
Debt service	-	-	21,038,667	10,456,512	-	-	31,495,179
Unrestricted	(13,474,917)	8,396	118,971,974	86,779,393	879,909	802	193,165,557
Total Net Position (Deficit)	\$ (13,474,917)	\$ 8,396	\$ 241,202,232	\$ 91,631,535	\$ 879,909	\$ 802	\$ 320,247,957

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 Nine Months Ended June 30, 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	\$ 15,101,496	\$ 39,237,345	\$ -	\$ -	\$ -
Interest on long-term debt	5,032,075	-	-	-	-
Debt service fees	1,835,294	-	-	-	-
Total Fort Bend County Toll Road Authority	21,968,865	39,237,345	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	10,584,969	27,194,715	294	-	-
Interest on long-term debt	2,930,138	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	13,515,107	27,194,715	294	-	-
Totals Component Units	\$ 35,483,972	\$ 66,432,060	\$ 294	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	16
Total General Revenues				-	16
Changes in Net Position (Deficit)				-	16
Net Position (Deficit), Beginning of Year, as restated				(13,474,917)	8,380
Net Position (Deficit), End of Period				\$ (13,474,917)	\$ 8,396

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

Note (2): Because of the way financial outflows are approved by the Boards of both the Fort Bend County and Fort Bend Grand Parkway Toll Road Authorities, interim financial statement information presented represents financial position and year to date activity for and through the month prior to the primary government's information.

FORT BEND COUNTY, TEXAS

Page 2 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Nine 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	\$ 24,135,849	\$ -	\$ -	\$ -	\$ 24,135,849
Interest on long-term debt	(5,032,075)	-	-	-	(5,032,075)
Debt service fees	(1,835,294)	-	-	-	(1,835,294)
Total Fort Bend County Toll Road Authority	<u>17,268,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,268,480</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	16,610,040	-	-	16,610,040
Interest on long-term debt	-	(2,930,138)	-	-	(2,930,138)
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>13,679,902</u>	<u>-</u>	<u>-</u>	<u>13,679,902</u>
Totals Component Units	<u>17,268,480</u>	<u>13,679,902</u>	<u>-</u>	<u>-</u>	<u>30,948,382</u>
General Revenues:					
Property Taxes					-
Earnings on investments	7,383,063	3,577,575		2	10,960,656
Total General Revenues	<u>7,383,063</u>	<u>3,577,575</u>	<u>-</u>	<u>2</u>	<u>10,960,656</u>
Changes in Net Position (Deficit)	24,651,543	17,257,477	-	2	41,909,038
Net Position (Deficit), Beginning of Year	<u>216,550,689</u>	<u>74,374,058</u>	<u>879,909</u>	<u>800</u>	<u>278,338,919</u>
Net Position (Deficit), End of Period	<u>\$ 241,202,232</u>	<u>\$ 91,631,535</u>	<u>\$ 879,909</u>	<u>\$ 802</u>	<u>\$ 320,247,957</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.



Other Financial Information

FORT BEND COUNTY, TEXAS

SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS

June 30, 2024

Primary Government

Cash and Investments	Governmental Funds	Internal Service Funds	Total Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 30,025,341	\$ 21,833,727	\$ 51,859,068	\$ 554,979	\$ 52,414,047
Investment pools:					
LOGIC	3,217,903	-	3,217,903	-	3,217,903
Texas CLASS	131,535,829	-	131,535,829	-	131,535,829
Texas Range	2,738	-	2,738	-	2,738
Money market funds	5,247	-	5,247	-	5,247
Totals cash and cash equivalents	164,787,058	21,833,727	186,620,785	554,979	187,175,764
Investments					
Government Securities	197,947,821		197,947,821		197,947,821
Commercial Paper	189,606,816	-	189,606,816	-	189,606,816
Total Cash and Investments	\$ 552,341,695	\$ 21,833,727	\$ 574,175,422	\$ 554,979	\$ 574,730,401

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 11,773,605	\$ -	\$ 33,425,263
Investment pools:			
LOGIC	-	-	14,884,291
Texas CLASS	25,088,586		130,910,653
Texas Range	-	-	1,175
TexPool	-	-	3,125,285
Money market funds	-	94,724	537,550
Totals cash and cash equivalents	36,862,191	94,724	182,884,217
Investments			
Government Securities			110,698,127
Commercial Paper	-	-	76,666,167
Fixed Income Fund	-	11,480,180	-
Domestic Equity Fund	-	11,459,152	-
International Equity Fund	-	6,102,102	-
Total Cash and Investments	\$ 36,862,191	\$ 29,136,158	\$ 370,248,511

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
June 30, 2024

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
General Obligation Bonds and Certificates of Obligation					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,383,900
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	36,330,350
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	65,030,100
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	62,645,500
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	75,351,775
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,980,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,280,455	3,707,789
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	11,365,000	12,896,758
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	42,475,000	57,465,500
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	28,815,000	41,673,750
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,910,000	27,637,450
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	22,655,000	29,660,700
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	21,190,000	28,480,250
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	27,950,000	32,258,138
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	49,415,000	81,042,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	31,570,000	46,743,150
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,220,000	71,680,750
32,890,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000	51,577,500
81,075,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	80,925,000	157,500,813
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	103,880,000	199,364,000
Total General Obligation Bonds				<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
Total Tax Notes				<u>\$ 33,195,000</u>	<u>\$ 36,092,640</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	1,691,760	2,006,354
Total Capital Financing				<u>\$ 122,529,893</u>	<u>\$ 194,188,138</u>
Leases					
\$1,213,035	Elections Warehouse	2.467	2025	\$ 152,788	\$ 153,921
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>\$ 326,054</u>	<u>\$ 332,814</u>
Technology Financing (SBITA)					
\$6,137,359	Workday Learning Software	2.297	2032	5,544,167	\$ 6,187,475
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>\$ 9,009,283</u>	<u>\$ 9,885,595</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%

June 30, 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

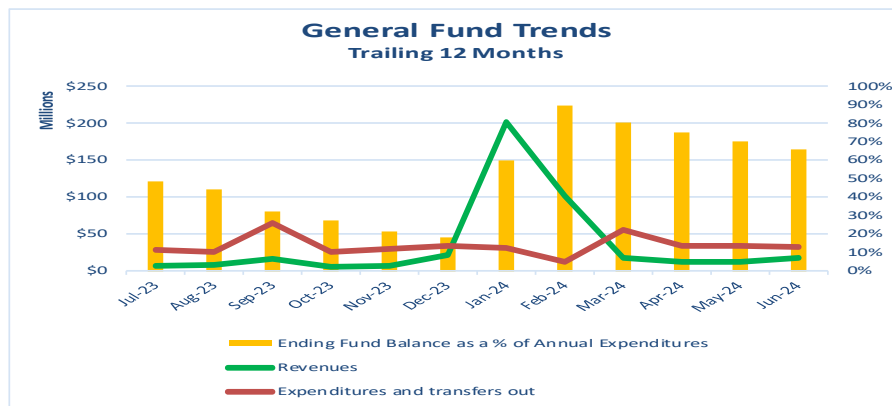
	Fiscal Year				Nine Months Ended June 30,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 477,933,794
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	11,526,931
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	45,043,955
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	52,091,951
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	22,355,260
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	19,261,424
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	628,213,315
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	69,497,478
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	11,364,431
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	111,537,630
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	49,660,817
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	45,727,544
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	1,047,279
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	65,138,087
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	5,786,133
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	16,389,069
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	114,928,557
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	57,157,769
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	21,146,897
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	569,840,775
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	58,372,540
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	34,763,267
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(34,763,267)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	102,343,779
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	118,930,682
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 177,303,222
Debt Service as a Percentage of					
Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	17.21%

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	7/31/23	8/31/23	9/30/23	10/31/23	11/30/23	12/31/23
Revenues						
Property taxes	\$ 641,124	\$ 178,753	\$ 478,157	\$ 109,603	\$ 182,155	\$ 12,881,856
Fines and fees	3,145,287	4,547,833	4,222,044	2,561,706	2,942,817	3,147,063
Intergovernmental	713,099	1,032,041	8,872,698	1,089,787	1,067,491	2,441,180
Earnings on investments	1,108,071	893,577	1,017,593	825,392	637,911	1,054,182
Miscellaneous	1,245,969	1,233,332	1,379,044	1,274,244	1,468,975	1,846,417
Total Revenues	6,853,550	7,885,536	15,969,536	5,860,732	6,299,349	21,370,698
Expenditures						
Current:						
General administration	6,039,468	5,998,937	4,830,448	4,747,769.0	4,409,737	7,289,470
Financial administration	1,162,432	987,486	1,634,325	1,158,464.0	1,127,883	1,656,135
Administration of justice	8,050,663	8,189,187	14,141,358	8,606,472.0	8,965,970	9,279,240
Construction and maintenance	299,841	294,550	550,229	298,834.0	306,193	316,433
Health and human services	3,891,158	4,632,405	7,759,759	3,318,277.0	3,678,542	4,217,176
Cooperative services	148,148	72,834	222,444	73,142.0	103,230	79,423
Public safety	6,289,948	6,285,198	12,102,796	5,911,638.0	6,387,300	6,858,345
Parks and recreation	346,917	714,703	618,537	318,826.0	358,923	597,499
Libraries and education	1,655,274	1,608,252	2,445,059	1,472,952.0	1,624,614	1,806,433
Capital Outlay	287,626	290,853	(137,087)	113,493.0	912,414	58,000
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	28,171,475	29,074,405	44,167,868	26,019,867	27,874,806	32,158,154
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(21,317,925)	(21,188,869)	(28,198,332)	(20,159,135)	(21,575,457)	(10,787,456)
Other Financing Sources (Uses)						
Transfers in	-	3,171,040	(187,311)	-	937,223	-
Transfers (out)	-	-	(829,635)	-	(2,986,593)	(1,450,000)
Debt issuance	-	-	(19,935,000)	-	-	-
Total Other Financing Sources (Uses)	-	3,171,040	(20,951,946)	-	(2,049,370)	(1,450,000)
Net Change in Fund Balances	(21,317,925)	(18,017,829)	(49,150,278)	(20,159,135)	(23,624,827)	(12,237,456)
Fund Balances, Beginning of Period	219,325,814	198,007,889	179,990,060	130,839,782	110,680,647	87,055,820
Fund Balances, End of Period	\$ 198,007,889	\$ 179,990,060	\$ 130,839,782	\$ 110,680,647	\$ 87,055,820	\$ 74,818,364



June 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	1/31/24	2/29/24	3/31/24	4/30/24	5/31/24	6/30/24
Revenues						
Property taxes	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947
Fines and fees	4,291,038	3,551,318	3,433,562	3,891,695	3,908,090	9,506,710
Intergovernmental	1,206,977	14,841,443	5,410,256	2,089,118	4,014,400	2,926,275
Earnings on investments	749,429	1,056,239	1,484,252	1,737,289	1,758,520	1,094,409
Miscellaneous	1,274,585	1,314,357	2,623,764	802,861	1,590,508	1,791,002
Total Revenues	201,896,837	133,645,554	17,379,115	11,771,441	12,448,053	17,250,343
Expenditures						
Current:						
General administration	5,995,228	7,103,607	19,332,688	5,622,957	6,057,636	5,773,694
Financial administration	1,232,542	1,150,951	1,563,763	1,174,845	1,128,021	1,171,777
Administration of justice	9,571,617	8,677,632	12,310,293	10,375,860	8,792,285	10,323,943
Construction and maintenance	350,533	345,441	443,956	362,624	385,408	419,105
Health and human services	4,612,861	4,358,198	5,722,982	4,077,727	5,628,875	5,080,136
Cooperative services	79,375	80,667	287,368	171,941	81,155	90,978
Public safety	6,281,768	6,351,970	8,745,890	6,625,569	6,266,017	6,432,645
Parks and recreation	379,276	600,523	952,192	478,016	378,292	364,135
Libraries and education	1,678,057	2,093,909	2,356,272	1,795,488	1,770,018	1,716,970
Capital Outlay	109,915	280,391	1,989,574	1,934,208	1,480,838	342,116
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	30,291,172	31,043,289	53,704,978	32,619,235	31,968,545	31,715,499
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	171,605,665	102,602,265	(36,325,863)	(20,847,794)	(19,520,492)	(14,465,156)
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)	18,485,000	(1,450,000)	(1,219,073)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	170,155,665	121,087,265	(37,775,863)	(22,066,867)	(20,970,492)	(15,915,156)
Fund Balances, Beginning of Period	74,818,364	244,974,029	366,061,294	328,285,431	306,218,564	285,248,072
Fund Balances, End of Period	\$ 244,974,029	\$ 366,061,294	\$ 328,285,431	\$ 306,218,564	\$ 285,248,072	\$ 269,332,916

