

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

For the Ten Months Ended July 31, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR
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October 9, 2024

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
July 31, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 180,470,384	\$ 565,703	\$ 181,036,087	\$ 164,128,705
Investments	337,971,156	-	337,971,156	220,278,464
Receivables:				
Taxes, net	15,430,118	-	15,430,118	-
Grants	7,555,842	-	7,555,842	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,313,224	278,215	28,591,439	77,266
Internal Balances	5,430,075	(5,430,075)	-	-
Prepaid items	2,426,895	137,813	2,564,708	-
Due from component units	145,573	-	145,573	-
Capital assets, not being depreciated	780,676,853	-	780,676,853	160,386,018
Capital assets, net of accumulated depreciation	2,873,451,912	3,518,288	2,876,970,200	348,711,084
Total Assets	4,274,547,564	(930,056)	4,273,617,508	893,581,537
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	13,679,914	554,779	14,234,693	37,176
Retainage payable	7,426,763	-	7,426,763	2,616,107
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	49,793,826	191,557	49,985,383	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	145,573
Due to other governments	7,428,556	-	7,428,556	-
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	916,525,582	-	916,525,582	535,690,879
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,488,155,767	746,336	1,488,902,103	557,362,136
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	2,659,017,096	-	2,659,017,096	94,975,183
Restricted for:				
Debt service	89,718,182	-	89,718,182	31,788,761
Construction and maintenance	125,692,769	-	125,692,769	-
Other	17,887,539	-	17,887,539	-
Unrestricted	(305,356,241)	(1,676,392)	(307,032,633)	202,654,658
Total Net Position	\$ 2,586,959,345	\$ (1,676,392)	\$ 2,585,282,953	\$ 329,418,602

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Ten Months Ended July 31, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 84,691,458	\$ 10,143,963	\$ 2,547,509	\$ -
Financial administration	12,897,162	8,254,705	-	-
Administration of justice	130,236,232	9,653,978	9,192,028	-
Construction and maintenance	68,183,268	5,751,996	-	2,660,211
Health and human services	55,448,843	13,293,902	39,256,917	-
Cooperative services	1,215,968	-	-	-
Public safety	78,354,407	14,808,423	3,710,152	-
Parks and recreation	11,141,648	243,052	160,000	-
Libraries and education	19,941,724	113,856	75,393	-
Interest on long-term debt	23,027,924	-	-	-
Total governmental activities	<u>485,138,634</u>	<u>62,263,875</u>	<u>54,941,999</u>	<u>2,660,211</u>
Business-Type Activities				
EPICenter Operations	5,468,714	3,111,209	1,039,681	-
Total Primary Government	<u>\$ 490,607,348</u>	<u>\$ 65,375,084</u>	<u>\$ 55,981,680</u>	<u>\$ 2,660,211</u>
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	23,856,908	45,089,434	-	-
FB Grand Parkway Toll Road Authority	14,711,367	31,373,789	-	7,674
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	<u>\$ 38,568,275</u>	<u>\$ 76,463,223</u>	<u>\$ -</u>	<u>\$ 7,674</u>

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Component Units
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (71,999,986)		\$ (71,999,986)	
Financial administration	(4,642,457)		(4,642,457)	
Administration of justice	(111,390,226)		(111,390,226)	
Construction and maintenance	(59,771,061)		(59,771,061)	
Health and human services	(2,898,024)		(2,898,024)	
Cooperative services	(1,215,968)		(1,215,968)	
Public safety	(59,835,832)		(59,835,832)	
Parks and recreation	(10,738,596)		(10,738,596)	
Libraries and education	(19,752,475)		(19,752,475)	
Interest on long-term debt	(23,027,924)		(23,027,924)	
Total governmental activities	(365,272,549)		(365,272,549)	
Business-Type Activities				
EPICenter Operations		\$ (1,317,824)	(1,317,824)	
Total Primary Government	(365,272,549)	(1,317,824)	(366,590,373)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				21,232,526
FB Grand Parkway Toll Road Authority				16,670,096
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				37,902,622
General Revenues:				
Property taxes, penalties, and interest	481,833,365	-	481,833,365	-
Sales taxes	13,314,241	-	13,314,241	-
Earnings on investments	26,188,237	-	26,188,237	13,177,061
Miscellaneous	7,757,598	-	7,757,598	-
Total General Revenues	529,093,441	-	529,093,441	13,177,061
Changes in Net Position	163,820,892	(1,317,824)	162,503,068	51,079,683
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	\$ 2,586,959,345	\$ (1,676,392)	\$ 2,585,282,953	\$ 329,418,602

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

July 31, 2024

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>COVID Response Fund</u>
Assets				
Cash and cash equivalents	\$ 3,361,722	\$ 32,456,893	\$ 40,469,285	\$ 2,954,108
Investments	103,127,151	31,421,406	92,846,520	39,151,079
Taxes receivable, net	11,402,435	2,893,416	-	-
Grants receivable	5,109,615	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	309,186	26,670,696	33,509	-
Due from other funds	146,047,323	18,290	-	-
Due from component units	145,573	-	-	-
Prepaid items	38,244	-	-	-
Total Assets	<u>\$ 312,216,781</u>	<u>\$ 93,460,701</u>	<u>\$ 133,349,314</u>	<u>\$ 42,105,187</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 4,079,973	\$ -	\$ 63,000	\$ -
Accrued payroll	(11,882)	-	-	-
Retainage payable	139,035	-	7,242,779	33,566
Due to other funds	1,758,720	30,784	139,592,653	598,701
Due to component units	-	-	-	-
Due to other governments	2,263,544	-	-	-
Notes payable	-	-	-	-
Unearned revenues	4,551,421	-	-	41,472,920
Total Liabilities	<u>12,780,811</u>	<u>30,784</u>	<u>146,898,432</u>	<u>42,105,187</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	11,402,435	2,893,416	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
Total Deferred Inflows of Resources	<u>54,077,967</u>	<u>34,216,418</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	38,244	-	-	-
Restricted	7,466,298	59,213,499	(13,549,118)	-
Committed	620,568	-	-	-
Unassigned	237,232,893	-	-	-
Total Fund Balances	<u>245,358,003</u>	<u>59,213,499</u>	<u>(13,549,118)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 312,216,781</u>	<u>\$ 93,460,701</u>	<u>\$ 133,349,314</u>	<u>\$ 42,105,187</u>

FORT BEND COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2024

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 28,086,714	\$ 52,583,717	\$ 159,912,439
Investments	44,610,668	26,814,332	337,971,156
Taxes receivable, net	-	1,134,267	15,430,118
Grants receivable	-	2,446,226	7,555,841
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,200,287	28,230,558
Due from other funds	-	1,807,359	147,872,972
Due from component units	-	-	145,573
Prepaid items	-	3,128	41,372
Total Assets	\$ 72,714,262	\$ 85,989,316	\$ 739,835,561
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 18,939	\$ 4,161,912
Accrued payroll	-	-	(11,882)
Retainage payable	11,383	-	7,426,763
Due to other funds	312,112	4,499,457	146,792,427
Due to component units	-	-	-
Due to other governments	-	5,205,438	7,468,982
Notes payable	-	-	-
Unearned revenues	-	3,941,675	49,966,016
Total Liabilities	323,495	13,665,509	215,804,218
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,134,266	15,430,117
Unavailable revenue-other	-	-	73,998,534
Total Deferred Inflows of Resources	-	1,134,266	89,428,651
Fund Balances			
Nonspendable	-	3,128	41,372
Restricted	72,390,767	71,186,413	196,707,859
Committed	-	-	620,568
Unassigned	-	-	237,232,893
Total Fund Balances	72,390,767	71,189,541	434,602,692
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 72,714,262	\$ 85,989,316	\$ 739,835,561



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

Total fund balances, governmental funds \$ 434,602,692

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. 3,653,645,498

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 89,899,092

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 (904,289,576)
- 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. 18,071,223

Net Position of Governmental Activities \$ 2,586,959,345

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES

GOVERNMENTAL FUNDS

For the Ten Months Ended July 31, 2024

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>COVID Response Fund</u>
Revenues				
Property taxes	\$ 331,216,860	\$ 115,020,657	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	40,650,446	-	-	-
Intergovernmental	38,539,676	52,214	1,605,323	4,303,566
Earnings on investments	11,834,972	2,735,805	3,807,278	2,217,747
Miscellaneous	15,301,948	751,553	131,297	-
Total Revenues	<u>437,543,902</u>	<u>118,560,229</u>	<u>5,543,898</u>	<u>6,521,313</u>
Expenditures				
Current:				
General administration	72,169,238	-	1,554,575	-
Financial administration	12,551,703	-	-	-
Administration of justice	96,731,816	-	1,428,560	-
Construction and maintenance	3,542,245	-	28,397,806	-
Health and human services	44,939,925	-	149,223	4,412,508
Cooperative services	1,117,237	-	-	-
Public safety	66,767,165	-	1,664,651	-
Parks and recreation	4,781,907	-	1,396,323	-
Libraries and education	18,018,453	-	73,079	-
Capital Outlay	8,922,543	7,945,400	109,163,660	2,108,805
Debt Service:				
Principal	-	54,452,360	-	-
Interest and fiscal charges	-	20,920,525	-	-
Debt issuance costs	-	-	459,084	-
Total Expenditures	<u>329,542,232</u>	<u>83,318,285</u>	<u>144,286,961</u>	<u>6,521,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>108,001,670</u>	<u>35,241,944</u>	<u>(138,743,063)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	21,103,150	1,047,048	-	-
Transfers (out)	(14,586,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	102,407,450	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	7,945,400	-	-
Total Other Financing Sources (Uses)	<u>6,516,557</u>	<u>(10,942,552)</u>	<u>111,048,953</u>	<u>-</u>
Net Change in Fund Balances	114,518,227	24,299,392	(27,694,110)	-
Fund Balances, Beginning of Year	<u>130,839,776</u>	<u>34,914,107</u>	<u>14,144,992</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 245,358,003</u>	<u>\$ 59,213,499</u>	<u>\$ (13,549,118)</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES

GOVERNMENTAL FUNDS

For the Ten Months Ended July 31, 2024

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,696,277	\$ 477,933,794
Sales taxes	13,314,241	-	13,314,241
Fines and fees	-	8,822,188	49,472,634
Intergovernmental	-	13,190,874	57,691,653
Earnings on investments	2,884,906	2,702,565	26,183,273
Miscellaneous	-	4,757,253	20,942,051
Total Revenues	<u>16,199,147</u>	<u>61,169,157</u>	<u>645,537,646</u>
Expenditures			
Current:			
General administration	-	2,555,512	76,279,325
Financial administration	-	50	12,551,753
Administration of justice	-	25,696,163	123,856,539
Construction and maintenance	1,539,745	25,720,880	59,200,676
Health and human services	-	1,701,238	51,202,894
Cooperative services	-	-	1,117,237
Public safety	-	4,344,734	72,776,550
Parks and recreation	-	-	6,178,230
Libraries and education	-	64,741	18,156,273
Capital Outlay	181,763	1,886,816	130,208,987
Debt Service:			
Principal	-	2,777,000	57,229,360
Interest and fiscal charges	-	237,617	21,158,142
Debt issuance costs	-	-	459,084
Total Expenditures	<u>1,721,508</u>	<u>64,984,751</u>	<u>630,375,050</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,477,639</u>	<u>(3,815,594)</u>	<u>15,162,596</u>
Other Financing Sources (Uses)			
Transfers in	-	14,586,593	36,736,791
Transfers (out)	(1,047,048)	(1,168,150)	(36,736,791)
General obligation bonds and notes issued	-	-	102,407,450
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	7,945,400
Total Other Financing Sources (Uses)	<u>(1,047,048)</u>	<u>13,418,443</u>	<u>118,994,353</u>
Net Change in Fund Balances	13,430,591	9,602,849	134,156,949
Fund Balances, Beginning of Year	<u>58,960,176</u>	<u>61,586,692</u>	<u>300,445,743</u>
Fund Balances, End of Period	<u>\$ 72,390,767</u>	<u>\$ 71,189,541</u>	<u>\$ 434,602,692</u>

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 Ten Months Ended July 31, 2024

Net change in fund balances - total governmental funds	\$ 134,156,949
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 \$134,450,896 was exceeded by depreciation of \$44,157,624 in the current period.	90,293,269
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	57,198,877
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.	3,735,268
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.	<u>(785,381)</u>
Change in net position of governmental activities	<u><u>\$ 163,820,893</u></u>

**COMBINING NON-MAJOR GOVERNMENTAL
FUND FINANCIAL STATEMENTS**

Special Revenue Funds

Fort Bend County ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

Aliana Management District Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Aliana Management District for sharing sales tax receipts within the District. These funds are restricted by the interlocal agreement for capital mobility improvements within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 146.

Juvenile Operations

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation Department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. These funds are restricted pursuant to the state. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes. These funds are restricted pursuant to state statute. This includes Fund 160.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

Special Revenue Funds (continued)

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee

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

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

Special Revenue Funds (continued)

County Child Abuse Prevention

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

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

Child Protective Services

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

Community Development Combined Funds

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

Child Support Title IV-D Reimbursement

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

Local Law Enforcement Block Grants

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

Juvenile Justice Alternative Education

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

Special Revenue Funds (continued)

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJJ"). The funds must be disbursed and restricted for use in accordance with TJJJ 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
July 31, 2024

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 3,877,384	\$ 1,295,292	\$ (316,243)	\$ 14,773,383	\$ 8,136,796
Investments	10,380,478	-	-	4,750,626	10,645,180
Taxes receivable, net	-	-	-	693,841	440,426
Grants receivable	-	-	42,993	-	-
Other receivables	-	-	13,333	35,523	1,151,431
Due from other funds	-	-	1,436,929	30,832	-
Prepaid items	-	-	1,090	2,038	-
Total Assets	<u>\$ 14,257,862</u>	<u>\$ 1,295,292</u>	<u>\$ 1,178,102</u>	<u>\$ 20,286,243</u>	<u>\$ 20,373,833</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 4,100	\$ -
Due to other funds	-	61,604	1,312,382	1,051,908	659,350
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>61,604</u>	<u>1,312,382</u>	<u>1,056,008</u>	<u>659,350</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	693,840	440,426
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>693,840</u>	<u>440,426</u>
Fund Balances:					
Nonspendable	-	-	1,090	2,038	-
Restricted	14,257,862	1,233,688	(135,370)	18,534,357	19,274,057
Total Fund Balances	<u>14,257,862</u>	<u>1,233,688</u>	<u>(134,280)</u>	<u>18,536,395</u>	<u>19,274,057</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,257,862</u>	<u>\$ 1,295,292</u>	<u>\$ 1,178,102</u>	<u>\$ 20,286,243</u>	<u>\$ 20,373,833</u>

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

	<u>Special Revenue Funds</u>				
	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Enforcement Academy</u>	<u>FBC Historical Commission</u>	<u>Library Donations</u>
Assets					
Cash and cash equivalents	\$ 29,342	\$ 148,242	\$ 539,254	\$ 10,901	\$ 103,324
Investments	-	1,038,048	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	42,981	393	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 29,342</u>	<u>\$ 1,229,271</u>	<u>\$ 539,647</u>	<u>\$ 10,901</u>	<u>\$ 103,324</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	222	23,021	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>222</u>	<u>23,021</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	29,120	1,206,250	539,647	10,901	103,324
Total Fund Balances	<u>29,120</u>	<u>1,206,250</u>	<u>539,647</u>	<u>10,901</u>	<u>103,324</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,342</u>	<u>\$ 1,229,271</u>	<u>\$ 539,647</u>	<u>\$ 10,901</u>	<u>\$ 103,324</u>

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 191,479	\$ 56,136	\$ 250,800	\$ 72,575	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,025	-	-	10	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 192,504	\$ 56,136	\$ 250,800	\$ 72,585	\$ -
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	192,504	56,136	250,800	72,585	-
Total Fund Balances	192,504	56,136	250,800	72,585	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 192,504	\$ 56,136	\$ 250,800	\$ 72,585	\$ -

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

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 107,515	\$ 6,034,453	\$ 88,140	\$ 975,128	\$ 8,326,692
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,507	154,733	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 109,022</u>	<u>\$ 6,189,186</u>	<u>\$ 88,140</u>	<u>\$ 975,128</u>	<u>\$ 8,326,692</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,886	-	45,352	10,495
Due to other governments	-	-	-	-	4,753,933
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,886</u>	<u>-</u>	<u>45,352</u>	<u>4,764,428</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	109,022	6,186,300	88,140	929,776	3,562,264
Total Fund Balances	<u>109,022</u>	<u>6,186,300</u>	<u>88,140</u>	<u>929,776</u>	<u>3,562,264</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 109,022</u>	<u>\$ 6,189,186</u>	<u>\$ 88,140</u>	<u>\$ 975,128</u>	<u>\$ 8,326,692</u>

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

	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 23,485	\$ 158,141	\$ 94	\$ 168,508	\$ (1,995,812)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	2,061,991
Other receivables	-	-	-	-	-
Due from other funds	102	-	-	(8,157)	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 23,587</u>	<u>\$ 158,141</u>	<u>\$ 94</u>	<u>\$ 163,910</u>	<u>\$ 66,179</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	5,048
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,048</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	23,587	158,141	94	163,910	61,131
Total Fund Balances	<u>23,587</u>	<u>158,141</u>	<u>94</u>	<u>163,910</u>	<u>61,131</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,587</u>	<u>\$ 158,141</u>	<u>\$ 94</u>	<u>\$ 163,910</u>	<u>\$ 66,179</u>

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 216,348	\$ 4,772	\$ 212,582	\$ 1,414,159	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	7,740	329,943	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 216,348	\$ 4,772	\$ 220,322	\$ 1,744,102	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	1,089,318	-
Due to other governments	-	-	-	-	-
Unearned revenues	216,348	4,772	-	654,784	-
Total Liabilities	216,348	4,772	-	1,744,102	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	220,322	-	827,079
Total Fund Balances	-	-	220,322	-	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 216,348	\$ 4,772	\$ 220,322	\$ 1,744,102	\$ 827,079

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

	<u>Special Revenue Funds</u>			
	<u>Adult Probation - State Funds</u>	<u>Sheriff Commissary Fund</u>	<u>Tax Increment Reinvest Zone#1</u>	<u>Totals Non-major Special Revenue Funds</u>
Assets				
Cash and cash equivalents	\$ 3,159,021	\$ 3,553,574	\$ 141,173	\$ 52,583,717
Investments	-	-	-	26,814,332
Taxes receivable, net	-	-	-	1,134,267
Grants receivable	-	-	-	2,446,226
Other receivables	-	-	-	1,200,287
Due from other funds	146,066	938	-	1,807,359
Prepaid items	-	-	-	3,128
Total Assets	<u>\$ 3,305,087</u>	<u>\$ 3,554,512</u>	<u>\$ 141,173</u>	<u>\$ 85,989,316</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 18,939
Due to other funds	66,321	30,453	141,097	4,499,457
Due to other governments	-	451,505	-	5,205,438
Unearned revenues	3,065,771	-	-	3,941,675
Total Liabilities	<u>3,146,931</u>	<u>481,958</u>	<u>141,097</u>	<u>13,665,509</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	1,134,266
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,134,266</u>
Fund Balances:				
Nonspendable	-	-	-	3,128
Restricted	158,156	3,072,554	76	71,186,413
Total Fund Balances	<u>158,156</u>	<u>3,072,554</u>	<u>76</u>	<u>71,189,541</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,305,087</u>	<u>\$ 3,554,512</u>	<u>\$ 141,173</u>	<u>\$ 85,989,316</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 31, 2024

	Special Revenue Funds				
	FBC ESD 100	Aliana	Juvenile	Road and	Drainage
	Agreement	Management	Operations	Bridge	District
	Agreement	District	Agreement	Agreement	District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 20,156,302	\$ 11,539,975
Fines and fees	-	-	-	5,108,495	-
Intergovernmental	-	719,681	353,960	219,078	46,533
Earnings on investments	641,926	28,939	47,936	796,769	855,616
Miscellaneous	-	-	3,129	240,168	46,019
Total Revenues	641,926	748,620	405,025	26,520,812	12,488,143
Expenditures					
Current:					
General administration	-	-	-	-	116,442
Financial administration	-	-	-	-	-
Administration of justice	-	-	16,378,138	-	-
Construction and maintenance	-	138,323	1	17,607,523	7,871,748
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	133,762	-	1,711,322
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	138,323	16,511,901	17,607,523	9,699,512
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	641,926	610,297	(16,106,876)	8,913,289	2,788,631
Other Financing Sources (Uses)					
Transfers in	-	-	14,500,000	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	14,500,000	-	-
Net Change in Fund Balances	641,926	610,297	(1,606,876)	8,913,289	2,788,631
Fund Balances, Beginning of Year	13,615,936	623,391	1,472,596	9,623,106	16,485,426
Fund Balances, End of Period	\$ 14,257,862	\$ 1,233,688	\$ (134,280)	\$ 18,536,395	\$ 19,274,057

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 31, 2024

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	436,285	57,975	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	50	54,346	1,172	23	224
Miscellaneous	29,469	-	-	-	75,393
Total Revenues	<u>29,519</u>	<u>490,631</u>	<u>59,147</u>	<u>23</u>	<u>75,617</u>
Expenditures					
Current:					
General administration	-	-	-	2,581	-
Financial administration	-	-	-	-	-
Administration of justice	-	510,085	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	29,711	-	-	-	-
Public safety	-	-	106,701	-	-
Libraries and education	-	-	-	(1)	64,742
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>29,711</u>	<u>510,085</u>	<u>106,701</u>	<u>2,580</u>	<u>64,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(192)	(19,454)	(47,554)	(2,557)	10,875
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	(192)	(19,454)	(47,554)	(2,557)	10,875
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>\$ 29,120</u>	<u>\$ 1,206,250</u>	<u>\$ 539,647</u>	<u>\$ 10,901</u>	<u>\$ 103,324</u>

FORT BEND COUNTY, TEXAS

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	11,810	-	-	1,110	-
Intergovernmental	-	-	-	26,981	-
Earnings on investments	386	117	-	-	-
Miscellaneous	-	-	3,740	-	-
Total Revenues	12,196	117	3,740	28,091	-
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	12,196	117	3,740	28,091	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	12,196	117	3,740	28,091	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 192,504	\$ 56,136	\$ 250,800	\$ 72,585	\$ -

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 31, 2024

	Special Revenue Funds				
	County	Records		Elections	Asset
	Attorney Salary	Management-	VIT Interest	Contract	Forfeitures
	Supplement	County			
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,474,922	-	-	-
Intergovernmental	70,000	-	-	-	14,128
Earnings on investments	357	-	4,038	1,691	92,282
Miscellaneous	-	-	3,833	1,296,316	1,362,281
Total Revenues	70,357	1,474,922	7,871	1,298,007	1,468,691
Expenditures					
Current:					
General administration	128,559	1,346,687	1	961,242	-
Financial administration	-	-	50	-	-
Administration of justice	-	329,474	-	-	99,752
Construction and maintenance	-	-	-	-	24,449
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,653,549
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	128,559	1,676,161	51	961,242	2,794,250
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(58,202)	(201,239)	7,820	336,765	(1,325,559)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(58,202)	(201,239)	7,820	336,765	(1,325,559)
Fund Balances, Beginning of Year	167,224	6,387,539	80,320	593,011	4,887,823
Fund Balances, End of Period	\$ 109,022	\$ 6,186,300	\$ 88,140	\$ 929,776	\$ 3,562,264

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 31, 2024

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	408	-	-	-	-
Intergovernmental	-	108,000	94	7,418	4,940,430
Earnings on investments	-	248	-	438	228
Miscellaneous	-	-	-	-	-
Total Revenues	408	108,248	94	7,856	4,940,658
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	78,836
Health and human services	-	-	-	125,072	1,546,455
Public safety	-	58,864	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,967
Debt Service:					
Principal	-	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	-	237,617
Total Expenditures	-	58,864	-	125,073	4,648,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	408	49,384	94	(117,217)	291,783
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	408	49,384	94	(30,624)	60,856
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,587	\$ 158,141	\$ 94	\$ 163,910	\$ 61,131

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	36,825	123,582	3,418,124	-
Earnings on investments	-	57	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>36,882</u>	<u>123,582</u>	<u>3,418,124</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	94,763	3,418,124	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	20,617	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>36,882</u>	<u>94,763</u>	<u>3,418,124</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	28,819	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,223)</u>
Net Change in Fund Balances	-	-	28,819	-	(937,221)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,322</u>	<u>\$ -</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Ten Months Ended July 31, 2024

	<u>Special Revenue Funds</u>			
	<u>Adult Probation - State Funds</u>	<u>Sheriff Commissary Fund</u>	<u>Tax Increment Reinvest Zone#1</u>	<u>Totals Non-major Special Revenue Funds</u>
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 31,696,277
Fines and fees	1,731,183	-	-	8,822,188
Intergovernmental	3,106,040	-	-	13,190,874
Earnings on investments	175,646	-	76	2,702,565
Miscellaneous	11,115	1,685,790	-	4,757,253
Total Revenues	<u>5,023,984</u>	<u>1,685,790</u>	<u>76</u>	<u>61,169,157</u>
Expenditures				
Current:				
General administration	-	-	-	2,555,512
Financial administration	-	-	-	50
Administration of justice	4,865,828	-	-	25,696,163
Construction and maintenance	-	-	-	25,720,880
Health and human services	-	-	-	1,701,238
Public safety	-	1,505,003	-	4,344,734
Libraries and education	-	-	-	64,741
Capital Outlay	-	-	-	1,886,816
Debt Service:				
Principal	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	237,617
Total Expenditures	<u>4,865,828</u>	<u>1,505,003</u>	<u>-</u>	<u>64,984,751</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	158,156	180,787	76	(3,815,594)
Other Financing Sources (Uses)				
Transfers in	-	-	-	14,586,593
Transfers (out)	-	-	-	(1,168,150)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,418,443</u>
Net Change in Fund Balances	158,156	180,787	76	9,602,849
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>\$ 158,156</u>	<u>\$ 3,072,554</u>	<u>\$ 76</u>	<u>\$ 71,189,541</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
July 31, 2024

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ 2,039,467	\$ 2,215	\$ 11,411,808
Investments	-	-	92,846,520	-
Other receivables	33,509	-	-	-
Total Assets	<u>\$ 33,509</u>	<u>\$ 2,039,467</u>	<u>\$ 92,848,735</u>	<u>\$ 11,411,808</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	715,713	146,826
Due to other funds	1,146,877	-	2,600	25,945
Total Liabilities	<u>1,146,877</u>	<u>675,682</u>	<u>718,313</u>	<u>172,771</u>
Fund Balances				
Nonspendable				
Restricted	(1,113,368)	1,363,785	92,130,422	11,239,037
Total Fund Balances	<u>(1,113,368)</u>	<u>1,363,785</u>	<u>92,130,422</u>	<u>11,239,037</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,509</u>	<u>\$ 2,039,467</u>	<u>\$ 92,848,735</u>	<u>\$ 11,411,808</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
July 31, 2024

	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ -	\$ 107,744	\$ 652,698	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 107,744</u>	<u>\$ 652,698</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	149,108
Due to other funds	8,710,868	1,149,461	-	27,471,079
Total Liabilities	<u>8,710,868</u>	<u>1,149,461</u>	<u>-</u>	<u>27,620,187</u>
Fund Balances				
Nonspendable				
Restricted	(8,710,868)	(1,041,717)	652,698	(27,620,187)
Total Fund Balances	<u>(8,710,868)</u>	<u>(1,041,717)</u>	<u>652,698</u>	<u>(27,620,187)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 107,744</u>	<u>\$ 652,698</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
July 31, 2024

	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024	Certificates of Obligation, Series 2023
Assets				
Cash and cash equivalents	\$ 24,521,400	\$ 1,733,953	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 24,521,400</u>	<u>\$ 1,733,953</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	433,497	3,645,315	991,220	-
Due to other funds	97,170	34,567,483	44,394,444	-
Total Liabilities	<u>530,667</u>	<u>38,212,798</u>	<u>45,385,664</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	23,990,733	(36,478,845)	(45,385,664)	-
Total Fund Balances	<u>23,990,733</u>	<u>(36,478,845)</u>	<u>(45,385,664)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,521,400</u>	<u>\$ 1,733,953</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
July 31, 2024

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ -	\$ 40,469,285
Investments	-	92,846,520
Other receivables	-	33,509
Total Assets	<u>\$ -</u>	<u>\$ 133,349,314</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 63,000
Retainage payable	548,418	7,242,779
Due to other funds	22,026,726	139,592,653
Total Liabilities	<u>22,575,144</u>	<u>146,898,432</u>
Fund Balances		
Nonspendable		-
Restricted	(22,575,144)	(13,549,118)
Total Fund Balances	<u>(22,575,144)</u>	<u>(13,549,118)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 133,349,314</u>

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

FORT BEND COUNTY, TEXAS

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

	<u>Central Appraisal District Phase 2 Expansion</u>	<u>Facilities Limited Tax Bonds, Series 2019</u>	<u>Public Facilities Corp Lease Revenue Bonds, Series 2023</u>	<u>Drainage District Permanent Imp. Bonds, Series 2020</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	38,444	91,202	1,866,258	570,476
Miscellaneous	112,050	-	-	-
Total Revenues	<u>150,494</u>	<u>91,202</u>	<u>1,866,258</u>	<u>570,476</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	446,918
Health and human services	-	6,156	-	-
Public safety	-	-	-	-
Parks and recreation	-	8,471	-	-
Libraries and education	-	-	-	-
Capital Outlay	1	53,531	20,323,105	1,512,041
Debt Service:				
Bond issuance costs	-	-	459,084	-
Total Expenditures	<u>1</u>	<u>68,158</u>	<u>20,782,189</u>	<u>1,958,959</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>150,493</u>	<u>23,044</u>	<u>(18,915,931)</u>	<u>(1,388,483)</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	102,407,450	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>111,048,953</u>	<u>-</u>
Net Change in Fund Balances	150,493	23,044	92,133,022	(1,388,483)
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>\$ (1,113,368)</u>	<u>\$ 1,363,785</u>	<u>\$ 92,130,422</u>	<u>\$ 11,239,037</u>

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

FORT BEND COUNTY, TEXAS

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

	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	7,547	51,670	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>7,547</u>	<u>51,670</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	28,000	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	954,119
Libraries and education	-	-	-	-
Capital Outlay	1,933,064	854,210	600,000	5,230,783
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,933,064</u>	<u>882,210</u>	<u>600,000</u>	<u>6,184,902</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,933,064)</u>	<u>(874,663)</u>	<u>(548,330)</u>	<u>(6,184,902)</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)	(874,663)	(548,330)	(6,184,902)
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>\$ (1,041,717)</u>	<u>\$ 652,698</u>	<u>\$ (27,620,187)</u>

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

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

	<u>Tax Note, Series 2022</u>	<u>Unlimited Tax Road Bonds, Series 2023</u>	<u>Certificates of Obligation, Series 2024</u>	<u>Certificates of Obligation, Series 2023</u>
Revenues				
Intergovernmental	\$ -	\$ 1,605,323	\$ -	\$ -
Earnings on investments	1,119,733	61,943	-	5
Miscellaneous	-	19,247	-	-
Total Revenues	<u>1,119,733</u>	<u>1,686,513</u>	<u>-</u>	<u>5</u>
Expenditures				
Current:				
General administration	-	-	1,819,456	(264,881)
Administration of justice	-	-	1,428,560	-
Construction and maintenance	450,550	14,892,783	1,787,953	-
Health and human services	-	-	143,067	-
Public safety	-	-	1,664,651	-
Parks and recreation	-	-	433,733	-
Libraries and education	-	-	73,079	-
Capital Outlay	924,249	28,120,837	37,563,411	264,886
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1,374,799</u>	<u>43,013,620</u>	<u>44,913,910</u>	<u>5</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(255,066)</u>	<u>(41,327,107)</u>	<u>(44,913,910)</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	(255,066)	(41,327,107)	(44,913,910)	-
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>(471,754)</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 23,990,733</u>	<u>\$ (36,478,845)</u>	<u>\$ (45,385,664)</u>	<u>\$ -</u>

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

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

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ 1,605,323
Earnings on investments	-	3,807,278
Miscellaneous	-	131,297
Total Revenues	<u>-</u>	<u>5,543,898</u>
Expenditures		
Current:		
General administration	-	1,554,575
Administration of justice	-	1,428,560
Construction and maintenance	10,791,602	28,397,806
Health and human services	-	149,223
Public safety	-	1,664,651
Parks and recreation	-	1,396,323
Libraries and education	-	73,079
Capital Outlay	11,783,542	109,163,660
Debt Service:		
Bond issuance costs	-	459,084
Total Expenditures	<u>22,575,144</u>	<u>144,286,961</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(22,575,144)</u>	<u>(138,743,063)</u>
Other Financing Sources (Uses)		
General obligation bonds	-	102,407,450
Premium on general obligation bonds issued	-	8,641,503
Total Other Financing Sources (Uses)	<u>-</u>	<u>111,048,953</u>
Net Change in Fund Balances	(22,575,144)	(27,694,110)
Fund Balances, Beginning of Year	<u>-</u>	<u>14,144,992</u>
Fund Balances, End of Period	<u>\$ (22,575,144)</u>	<u>\$ (13,549,118)</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
July 31, 2024

	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
Assets					
Cash and cash equivalents	\$ 8,055,532	\$ 3,763,783	\$ 1,708,795	\$ 1,011,193	\$ 2,094,819
Investments	15,545,331	9,342,430	2,076,096	-	3,114,143
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 23,617,743</u>	<u>\$ 13,106,213</u>	<u>\$ 3,784,891</u>	<u>\$ 1,011,193</u>	<u>\$ 5,208,962</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>43,337</u>	<u>30,945</u>	<u>-</u>	<u>-</u>	<u>30,945</u>
Total Liabilities	<u>43,337</u>	<u>30,945</u>	<u>-</u>	<u>-</u>	<u>30,945</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>23,574,406</u>	<u>13,075,268</u>	<u>3,784,891</u>	<u>1,011,193</u>	<u>5,178,017</u>
Total Fund Balances	<u>23,574,406</u>	<u>13,075,268</u>	<u>3,784,891</u>	<u>1,011,193</u>	<u>5,178,017</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,617,743</u>	<u>\$ 13,106,213</u>	<u>\$ 3,784,891</u>	<u>\$ 1,011,193</u>	<u>\$ 5,208,962</u>

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

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
Assets					
Cash and cash equivalents	\$ 1,517,795	\$ 173,953	\$ 2,140,895	\$ 967,879	\$ 3,959,345
Investments	2,076,096	-	3,114,143	1,038,048	7,266,334
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 3,593,891</u>	<u>\$ 173,953</u>	<u>\$ 5,255,038</u>	<u>\$ 2,005,927</u>	<u>\$ 11,225,679</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	3,533,785	173,953	5,216,094	1,930,045	11,182,342
Total Fund Balances	<u>3,533,785</u>	<u>173,953</u>	<u>5,216,094</u>	<u>1,930,045</u>	<u>11,182,342</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,593,891</u>	<u>\$ 173,953</u>	<u>\$ 5,255,038</u>	<u>\$ 2,005,927</u>	<u>\$ 11,225,679</u>

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

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 211,527	\$ 886,155	\$ 11,176	\$ 152,944	\$ 245,330
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 211,527</u>	<u>\$ 886,155</u>	<u>\$ 11,176</u>	<u>\$ 152,944</u>	<u>\$ 245,330</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	211,527	886,155	11,176	152,944	245,330
Total Fund Balances	<u>211,527</u>	<u>886,155</u>	<u>11,176</u>	<u>152,944</u>	<u>245,330</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 211,527</u>	<u>\$ 886,155</u>	<u>\$ 11,176</u>	<u>\$ 152,944</u>	<u>\$ 245,330</u>

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

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 398,861	\$ 14,376	\$ 772,356	\$ -	\$ 28,086,714
Investments	-	-	1,038,048	-	44,610,669
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 398,861</u>	<u>\$ 14,376</u>	<u>\$ 1,810,404</u>	<u>\$ -</u>	<u>\$ 72,714,263</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	-	-	-	-	312,113
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,496</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	398,861	14,376	1,810,404	-	72,390,767
Total Fund Balances	<u>398,861</u>	<u>14,376</u>	<u>1,810,404</u>	<u>-</u>	<u>72,390,767</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 398,861</u>	<u>\$ 14,376</u>	<u>\$ 1,810,404</u>	<u>\$ -</u>	<u>\$ 72,714,263</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Ten Months Ended July 31, 2024

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	4,850,252	1,622,143	880,217	145,576	1,096,797
Earnings on investments	936,200	587,177	153,249	38,278	185,701
Miscellaneous	-	-	-	-	-
Total Revenues	<u>5,786,452</u>	<u>2,209,320</u>	<u>1,033,466</u>	<u>183,854</u>	<u>1,282,498</u>
Expenditures					
Current:					
Construction and maintenance	166,776	92,306	348,355	-	197,040
Capital Outlay	<u>116,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>283,181</u>	<u>92,306</u>	<u>348,355</u>	<u>-</u>	<u>197,040</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	5,503,271	2,117,014	685,111	183,854	1,085,458
Other Financing Sources (Uses)					
Transfers (out)	-	(1,047,048)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,047,048)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5,503,271	1,069,966	685,111	183,854	1,085,458
Fund Balances, Beginning of Year	<u>18,071,135</u>	<u>12,005,302</u>	<u>3,099,780</u>	<u>827,339</u>	<u>4,092,559</u>
Fund Balances, End of Period	<u>\$ 23,574,406</u>	<u>\$ 13,075,268</u>	<u>\$ 3,784,891</u>	<u>\$ 1,011,193</u>	<u>\$ 5,178,017</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Ten Months Ended July 31, 2024

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	738,641	25,637	807,331	668,280	1,623,920
Earnings on investments	144,390	335	213,990	75,398	457,129
Miscellaneous	-	-	-	-	-
Total Revenues	<u>883,031</u>	<u>25,972</u>	<u>1,021,321</u>	<u>743,678</u>	<u>2,081,049</u>
Expenditures					
Current:					
Construction and maintenance	189,278	(1)	173,762	205,456	166,775
Capital Outlay	-	-	-	65,358	-
Total Expenditures	<u>189,278</u>	<u>(1)</u>	<u>173,762</u>	<u>270,814</u>	<u>166,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	693,753	25,973	847,559	472,864	1,914,274
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	693,753	25,973	847,559	472,864	1,914,274
Fund Balances, Beginning of Year	<u>2,840,032</u>	<u>147,980</u>	<u>4,368,535</u>	<u>1,457,181</u>	<u>9,268,068</u>
Fund Balances, End of Period	<u>\$ 3,533,785</u>	<u>\$ 173,953</u>	<u>\$ 5,216,094</u>	<u>\$ 1,930,045</u>	<u>\$ 11,182,342</u>

FORT BEND COUNTY, TEXAS

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

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Revenues					
Sales taxes	67,246	352,132	2,724	52,382	59,296
Earnings on investments	372	24,642	21	247	457
Miscellaneous	-	-	-	-	-
Total Revenues	<u>67,618</u>	<u>376,774</u>	<u>2,745</u>	<u>52,629</u>	<u>59,753</u>
Expenditures					
Current:					
Construction and maintenance	1	-	-	(1)	1
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	67,617	376,774	2,745	52,630	59,752
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	67,617	376,774	2,745	52,630	59,752
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>\$ 211,527</u>	<u>\$ 886,155</u>	<u>\$ 11,176</u>	<u>\$ 152,944</u>	<u>\$ 245,330</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Ten Months Ended July 31, 2024

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	50,660	2,269	268,739	-	\$ 13,314,242
Earnings on investments	779	26	66,516	-	2,884,907
Miscellaneous	-	-	-	-	-
Total Revenues	51,439	2,295	335,255	-	16,199,149
Expenditures					
Current:					
Construction and maintenance	1	(1)	1	-	1,539,749
Capital Outlay	-	-	-	-	181,763
Total Expenditures	1	(1)	1	-	1,721,512
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	51,438	2,296	335,254	-	14,477,637
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(1,047,048)
Total Other Financing Sources (Uses)	-	-	-	-	(1,047,048)
Net Change in Fund Balances	51,438	2,296	335,254	-	13,430,589
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 398,861	\$ 14,376	\$ 1,810,404	\$ -	\$ 72,390,767

BUDGETARY SCHEDULES

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$333,934,306	\$333,934,306	\$ 331,216,860	\$ (2,717,446)	99%
Fines and fees	48,408,705	48,408,705	41,172,909	(7,235,796)	85%
Intergovernmental	3,826,509	3,826,509	3,718,796	(107,713)	97%
Earnings on investments	8,505,383	8,657,797	11,810,875	3,153,078	136%
Miscellaneous	2,550,503	2,574,996	3,746,874	1,171,878	146%
Total Revenues	<u>397,225,406</u>	<u>397,402,313</u>	<u>391,666,314</u>	<u>(5,735,999)</u>	<u>99%</u>
Expenditures					
Current:					
General administration	95,102,474	88,676,737	71,402,475	17,274,262	81%
Financial administration	15,510,610	15,643,087	12,551,703	3,091,384	80%
Administration of justice	119,279,237	119,840,313	94,931,539	24,908,774	79%
Construction and maintenance	4,848,543	4,848,189	3,435,213	1,412,976	71%
Health and human services	45,844,490	46,020,817	32,138,899	13,881,918	70%
Cooperative services	1,411,727	1,411,727	1,091,437	320,290	77%
Public safety	72,739,424	72,475,986	53,494,290	18,981,696	74%
Parks and recreation	6,153,524	6,176,239	4,781,907	1,394,332	77%
Libraries and education	23,437,691	23,431,882	18,017,843	5,414,039	77%
Capital Outlay	<u>766,900</u>	<u>1,403,985</u>	<u>704,488</u>	<u>699,497</u>	<u>50%</u>
Total Expenditures	<u>385,094,620</u>	<u>379,928,962</u>	<u>292,549,794</u>	<u>87,379,168</u>	<u>77%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,473,351</u>	<u>99,116,520</u>	<u>81,643,169</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(17,723,861)	(14,586,593)	3,137,268	
Tax Note Issued	-	-	-	-	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,723,861)</u>	<u>(13,418,443)</u>	<u>4,305,418</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(250,510)	85,698,077	85,948,587	
Net adjustment to reflect operations in accordance with GAAP (a)			28,820,150		
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>\$ 245,358,003</u>	<u>\$ 114,768,737</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the Ten Months Ended July 31, 2024

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 391,666,314	\$ 45,877,588	\$ 437,543,901
Expenditures	<u>292,549,794</u>	<u>36,992,439</u>	<u>329,542,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,116,520	8,885,149	108,001,668
Other Financing Sources (Uses)			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(14,586,593)	-	(14,586,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	<u>(13,418,443)</u>	<u>19,935,000</u>	<u>6,516,557</u>
Net Change in Fund Balance	85,698,077	28,820,149	114,518,225
Fund Balance, Beginning of Year			<u>130,839,776</u>
Fund Balance, End of Period			<u><u>\$ 245,358,001</u></u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 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	2,735,805	1,735,805	274%
Miscellaneous	1,547,048	1,547,048	751,553	(795,495)	49%
Total Revenues	122,657,288	122,657,288	118,560,229	(4,097,059)	97%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	74,387,360	31,973,258	70%
Interest and fiscal charges	41,432,934	41,432,934	20,920,525	20,512,409	50%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	147,793,552	147,793,552	95,307,885	52,485,667	64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	23,252,344	48,388,608	
Other Financing Sources (Uses)					
Transfers in	-	-	1,047,047	1,047,047	
Total Other Financing Sources (Uses)	-	-	1,047,047	1,047,047	
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	24,299,391	49,435,655	
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	\$ 59,213,498	\$ 49,435,655	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 118,560,229	\$ -	\$ 118,560,229
Expenditures	95,307,885	(11,989,600)	83,318,285
Excess of Revenues Over Expenditures	23,252,344	11,989,600	35,241,944
Other Financing Sources (uses)	1,047,047	(11,989,599)	(10,942,552)
Net Change in Fund Balance	24,299,391	1	24,299,392
Fund Balance, Beginning of Year			34,914,107
Fund Balance, End of Period			\$ 59,213,499

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 20,156,302	\$ (203,777)	99%
Fines and fees	7,898,039	7,898,039	5,108,495	(2,789,544)	65%
Intergovernmental	296,496	296,496	219,078	(77,418)	74%
Earnings on investments	395,000	395,000	796,769	401,769	202%
Miscellaneous	255,114	255,114	240,168	(14,946)	94%
Total Revenues	29,204,728	29,204,728	26,520,812	(2,683,916)	91%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	9,358,017	3,566,095	72%
Operating costs	17,618,211	17,614,211	8,086,264	9,527,947	46%
Information technology costs	16,600	20,600	604	19,996	3%
Capital acquisitions	205,350	205,350	162,641	42,709	79%
Total Expenditures	30,764,273	30,764,273	17,607,526	13,156,747	57%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	8,913,286	10,472,831	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	3	3	
Fund Balances, Beginning of Year	9,220,507	9,623,106	9,623,106	-	
Fund Balances, End of Period	\$ 7,660,962	\$ 8,063,561	\$ 18,536,395	\$ 10,472,834	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 26,520,812	\$ -	\$ 26,520,812
Expenditures	17,607,526	(3)	17,607,523
Net Change in Fund Balance	8,913,286	3	8,913,289
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 18,536,395

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Ten Months Ended July 31, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,539,975	\$ (220,869)	98%
Earnings on investments	750,000	750,000	855,615	105,615	114%
Miscellaneous	159,084	159,084	46,019	(113,065)	29%
Total Revenues	<u>12,669,928</u>	<u>12,669,928</u>	<u>12,441,609</u>	<u>(228,319)</u>	<u>98%</u>
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	5,822,772	1,987,287	75%
Operating costs	4,095,951	3,898,520	2,139,156	1,759,364	55%
Information technology costs	4,200	18,748	15,727	3,021	84%
Capital acquisitions	59,680	242,563	193,417	49,146	80%
Total Expenditures	<u>11,969,890</u>	<u>11,969,890</u>	<u>8,171,072</u>	<u>3,798,818</u>	<u>68%</u>
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	4,270,537	3,570,499	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(1,481,906)	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>16,485,426</u>	<u>16,485,426</u>	-	
Fund Balances, End of Period	<u>\$ 16,094,607</u>	<u>\$ 17,185,464</u>	<u>\$ 19,274,057</u>	<u>\$ 2,088,593</u>	

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 12,441,609	\$ 46,534	\$ 12,488,143
Expenditures	<u>8,171,072</u>	<u>1,528,440</u>	<u>9,699,512</u>
Net Change in Fund Balance	4,270,537	(1,481,906)	2,788,631
Fund Balance, Beginning of Year			<u>16,485,426</u>
Fund Balance, End of Period			<u>\$ 19,274,057</u>

Enterprise Fund

EPICenter Operations Fund

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility. 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
July 31, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 565,703	\$ 20,557,946
Due from other funds	-	4,379,320
Other receivables	278,215	27,718
Prepaid expenses	137,813	2,440,472
Total Current Assets	981,731	27,405,456
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,518,288	483,267
Total Noncurrent Assets	3,518,288	483,267
Total Assets	4,500,019	27,888,723
Liabilities		
Current Liabilities:		
Accounts payable	554,809	-
Benefits payable	-	3,710,271
Due to other funds	5,430,075	29,790
Unearned revenues	191,527	-
Total Current Liabilities	6,176,411	3,740,061
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	6,077,438
Total Noncurrent Liabilities	-	6,077,438
Total Liabilities	6,176,411	9,817,499
Net Position (Deficit)		
Net investment in capital assets	(124,541)	483,267
Unrestricted	(1,551,851)	17,587,957
Total Net Position (Deficit)	\$ (1,676,392)	\$ 18,071,224

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 3,111,209	\$ 63,633,109
Total Operating Revenues	<u>3,111,209</u>	<u>63,633,109</u>
Operating Expenses		
Contractual services	3,109,039	14,217,965
Supplies	230,005	-
Benefits provided	-	50,157,166
Other	2,051,832	-
Depreciation	77,838	33,703
Capital outlay	-	14,620
Total Operating Expenses	<u>5,468,714</u>	<u>64,423,454</u>
Operating Income (Loss)	(2,357,505)	(790,345)
Non-Operating Revenues		
Earnings on investments	-	4,965
Subsidies	1,039,681	-
Total Non-Operating Revenues	<u>1,039,681</u>	<u>4,965</u>
Change in Net Position	(1,317,824)	(785,380)
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (1,676,392)</u>	<u>\$ 18,071,224</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,694,354	\$ 63,786,835
Payment of benefits	-	(59,915,085)
Payments for services	(5,157,032)	(2,205,352)
Net Cash Provided (Used) by Operating Activities	(2,462,678)	1,666,398
Cash Flows from Investing Activities:		
Interest earned on investments	-	4,965
Net Cash Provided by Investing Activities	-	4,965
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,324,232	-
Net Cash Provided by Non-Capital Financing Activities	2,324,232	-
Net Increase (Decrease) in Cash and Cash Equivalents	(138,446)	1,671,363
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	\$ 565,703	\$ 20,557,946
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (2,357,505)	\$ (790,345)
Adjustments to operations:		
Depreciation	77,838	33,703
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(14,236)	157,333
Decrease (Increase) in due from other funds	-	2,662,781
Decrease (Increase) in prepaid expenses	(62,105)	(3,607)
Increase (Decrease) in accounts payable	310,185	-
Increase (Decrease) in benefits payable	-	9,364,452
Increase (Decrease) in due to other funds	-	(9,757,919)
Increase (Decrease) in unearned revenue	(416,855)	-
Total Adjustments	(105,173)	2,456,743
Net Cash Provided (Used) by Operating Activities	\$ (2,462,678)	\$ 1,666,398

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,389,440	\$ 14,168,506	\$ 20,557,946
Due from other funds	3,325,256	1,054,064	4,379,320
Other receivables	-	27,718	27,718
Prepaid expenses	-	2,440,472	2,440,472
Total Current Assets	<u>9,714,696</u>	<u>17,690,760</u>	<u>27,405,456</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	483,267	-	483,267
Total Noncurrent Assets	<u>483,267</u>	<u>-</u>	<u>483,267</u>
Total Assets	<u>10,197,963</u>	<u>17,690,760</u>	<u>27,888,723</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	650	29,140	29,790
Total Current Liabilities	<u>650</u>	<u>3,739,411</u>	<u>3,740,061</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>6,078,088</u>	<u>3,739,411</u>	<u>9,817,499</u>
Net Position			
Net investment in capital assets	483,267	-	483,267
Unrestricted	3,636,608	13,951,349	17,587,957
Total Net Position	<u>\$ 4,119,875</u>	<u>\$ 13,951,349</u>	<u>\$ 18,071,224</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 55,845,692	\$ 7,787,417	\$ 63,633,109
Total Operating Revenues	<u>55,845,692</u>	<u>7,787,417</u>	<u>63,633,109</u>
Operating Expenses			
Contractual services	8,096,450	6,121,515	14,217,965
Benefits provided	49,411,635	745,531	50,157,166
Depreciation	33,703	-	33,703
Capital outlay	14,620	-	14,620
Total Operating Expenses	<u>57,556,408</u>	<u>6,867,046</u>	<u>64,423,454</u>
Operating Income (Loss)	(1,710,716)	920,371	(790,345)
Non-Operating Revenues			
Earnings on investments	4,965	-	4,965
Total Non-Operating Revenues	<u>4,965</u>	<u>-</u>	<u>4,965</u>
Loss before transfers	(1,705,751)	920,371	(785,380)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,705,751)	920,371	(785,380)
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>\$ 4,119,875</u>	<u>\$ 13,951,349</u>	<u>\$ 18,071,224</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	55,997,897	\$ 7,788,938	\$ 63,786,835
Payment of benefits	(55,488,423)	(4,426,662)	(59,915,085)
Payments for services	57,767	(2,263,119)	(2,205,352)
Net Cash Provided (Used) by Operating Activities	<u>567,241</u>	<u>1,099,157</u>	<u>1,666,398</u>
Cash Flows from Investing Activities:			
Interest earned on investments	4,965	-	4,965
Net Cash Provided by Investing Activities	<u>4,965</u>	<u>-</u>	<u>4,965</u>
Net Increase (Decrease) in Cash and Cash Equivalents	572,206	1,099,157	1,671,363
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>\$ 6,389,440</u>	<u>\$ 14,168,506</u>	<u>\$ 20,557,946</u>

**Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities**

Operating Income (Loss)	(1,710,716)	\$ 920,371	\$ (790,345)
Adjustments to operations:			
Depreciation	33,703	-	33,703
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	2,303,223	359,558	2,662,781
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	(6,076,788)	(3,681,131)	(9,757,919)
Total Adjustments	<u>2,277,957</u>	<u>178,786</u>	<u>2,456,743</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 567,241</u>	<u>\$ 1,099,157</u>	<u>\$ 1,666,398</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
July 31, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 92,781	\$ 36,653,476
Investments	29,602,539	-
Total Assets	<u>29,695,320</u>	<u>36,653,476</u>
Liabilities		
Due to other governments	-	5,052,783
Due to others	-	(208,636)
Total Liabilities	<u>-</u>	<u>4,844,147</u>
Net Position		
Restricted for court	-	31,114,126
Restricted for tax	-	695,203
Restricted for benefits	29,695,320	-
Total Net Position	<u>\$ 29,695,320</u>	<u>\$ 31,809,329</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 10,091,569
Property tax collections	-	1,482,710,130
Earnings (Loss) on investments	4,645,159	1,214,936
Total Additions	<u>4,645,159</u>	<u>1,494,016,635</u>
Deductions		
Court activities	-	13,644,678
Property tax disbursements	-	1,482,422,128
Total Deductions	<u>-</u>	<u>1,496,066,806</u>
Change in fiduciary net position	4,645,159	(2,050,171)
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 29,695,320</u>	<u>\$ 31,809,329</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 17,632,708	\$ 13,272,782	\$ 5,747,986	\$ 36,653,476
Total Assets	<u>17,632,708</u>	<u>13,272,782</u>	<u>5,747,986</u>	<u>36,653,476</u>
Liabilities				
Due to other governments	-	-	5,052,783	5,052,783
Due to others	(405,083)	196,447	-	(208,636)
Total Liabilities	<u>(405,083)</u>	<u>196,447</u>	<u>5,052,783</u>	<u>4,844,147</u>
Net Position				
Restricted for court activities	18,037,791	13,076,335	-	31,114,126
Restricted for tax collection activities	-	-	695,203	695,203
Total Net Position	<u>\$ 18,037,791</u>	<u>\$ 13,076,335</u>	<u>\$ 695,203</u>	<u>\$ 31,809,329</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Additions				
Court collections	\$ 6,036,484	\$ 4,055,085	\$ -	\$ 10,091,569
Property tax collections	-	-	1,482,710,130	1,482,710,130
Earnings of investments	781,426	433,510	-	1,214,936
Total Additions	<u>6,817,910</u>	<u>4,488,595</u>	<u>1,482,710,130</u>	<u>1,494,016,635</u>
Deductions				
Court activities	9,236,344	4,408,334	-	13,644,678
Property tax disbursements	-	-	1,482,422,128	1,482,422,128
Total Deductions	<u>9,236,344</u>	<u>4,408,334</u>	<u>1,482,422,128</u>	<u>1,496,066,806</u>
Change in fiduciary net position	(2,418,434)	80,261	288,002	(2,050,171)
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>\$ 18,037,791</u>	<u>\$ 13,076,335</u>	<u>\$ 695,203</u>	<u>\$ 31,809,329</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
July 31, 2024

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,128,801	\$ 8,398	\$ 142,439,792	\$ 17,733,503	\$ 817,409	\$ 802	\$ 164,128,705
Investments	-	-	136,175,152	84,103,312	-	-	220,278,464
Due from primary government	-	-	-	-	-	-	-
Miscellaneous receivables	-	-	14,766	-	62,500	-	77,266
Capital assets, not being depreciated	-	-	133,738,056	26,647,962	-	-	160,386,018
Capital assets, net of accumulated depreciation	-	-	193,083,431	155,627,653	-	-	348,711,084
Total Assets	3,128,801	8,398	605,451,197	284,112,430	879,909	802	893,581,537
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	-	-	2,326,741	289,366	-	-	2,616,107
Due to primary government	-	-	81,681	63,892	-	-	145,573
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	-	360,489,090	180,269,328	-	-	557,362,136
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	-	-	100,571,513	(5,596,330)	-	-	94,975,183
Debt service	-	-	21,271,560	10,517,201	-	-	31,788,761
Unrestricted	(13,474,917)	8,398	124,762,466	90,478,000	879,909	802	202,654,658
Total Net Position (Deficit)	\$ (13,474,917)	\$ 8,398	\$ 246,605,539	\$ 95,398,871	\$ 879,909	\$ 802	\$ 329,418,602

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

Note (2):

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

FORT BEND COUNTY, TEXAS

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 16,989,539	\$ 45,089,434	\$ -	\$ -	\$ -
Interest on long-term debt	5,032,075	-	-	-	-
Debt service fees	1,835,294	-	-	-	-
Total Fort Bend County Toll Road Authority	23,856,908	45,089,434	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	11,781,229	31,373,789	7,674	-	-
Interest on long-term debt	2,930,138	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	14,711,367	31,373,789	7,674	-	-
Totals Component Units	\$ 38,568,275	\$ 76,463,223	\$ 7,674	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	18
Total General Revenues				-	18
Changes in Net Position (Deficit)				-	18
Net Position (Deficit), Beginning of Year, as restated				(13,474,917)	8,380
Net Position (Deficit), End of Period				\$ (13,474,917)	\$ 8,398

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

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
COMPONENT UNITS
For the Ten 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	\$ 28,099,895	\$ -	\$ -	\$ -	\$ 28,099,895
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>21,232,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,232,526</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	19,600,234	-	-	19,600,234
Interest on long-term debt	-	(2,930,138)	-	-	(2,930,138)
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>16,670,096</u>	<u>-</u>	<u>-</u>	<u>16,670,096</u>
Totals Component Units	<u>21,232,526</u>	<u>16,670,096</u>	<u>-</u>	<u>-</u>	<u>37,902,622</u>
General Revenues:					
Property Taxes					-
Earnings on investments	8,822,324	4,354,717		2	13,177,061
Total General Revenues	<u>8,822,324</u>	<u>4,354,717</u>	<u>-</u>	<u>2</u>	<u>13,177,061</u>
Changes in Net Position (Deficit)	30,054,850	21,024,813	-	2	51,079,683
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>\$ 246,605,539</u>	<u>\$ 95,398,871</u>	<u>\$ 879,909</u>	<u>\$ 802</u>	<u>\$ 329,418,602</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
July 31, 2024

Primary Government

Cash and Investments	Governmental Funds	Internal Service Funds	Total Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 29,950,685	\$ 20,557,946	\$ 50,508,631	\$ 565,703	\$ 51,074,334
Investment pools:					
LOGIC	3,232,670	-	3,232,670	-	3,232,670
Texas CLASS	126,726,334	-	126,726,334	-	126,726,334
Texas Range	2,750	-	2,750	-	2,750
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	159,912,439	20,557,946	180,470,385	565,703	181,036,088
Investments					
Government Securities	179,659,427		179,659,427		179,659,427
Commercial Paper	158,311,729	-	158,311,729	-	158,311,729
Total Cash and Investments	\$ 497,883,595	\$ 20,557,946	\$ 518,441,541	\$ 565,703	\$ 519,007,244

Fiduciary Funds and Component Units

Cash and Investments	Fiduciary Funds		Discretely
	Custodial Funds	OPEB Trust Fund	Presented Component Units
Cash deposits	\$ 12,642,246	\$ -	\$ 31,737,057
Investment pools:			
LOGIC	-	-	14,952,593
Texas CLASS	24,011,230		113,772,864
Texas Range	-	-	1,180
TexPool	-	-	3,125,285
Money market funds	-	92,781	539,726
Totals cash and cash equivalents	36,653,476	92,781	164,128,705
Investments			
Government Securities			132,129,601
Commercial Paper	-	-	88,148,863
Fixed Income Fund	-	11,737,463	-
Domestic Equity Fund	-	11,651,112	-
International Equity Fund	-	6,213,964	-
Total Cash and Investments	\$ 36,653,476	\$ 29,695,320	\$ 384,407,169

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

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>	<u>Principal and Interest to Retirement</u>
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 (QECP)	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	\$ 122,381	\$ 123,137
210,298	Mailing Equipment	2.467	2026	65,888	67,605
239,021	Land Lease	2.297	2046	96,677	100,020
	Total Leases			<u>\$ 284,946</u>	<u>\$ 290,762</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)

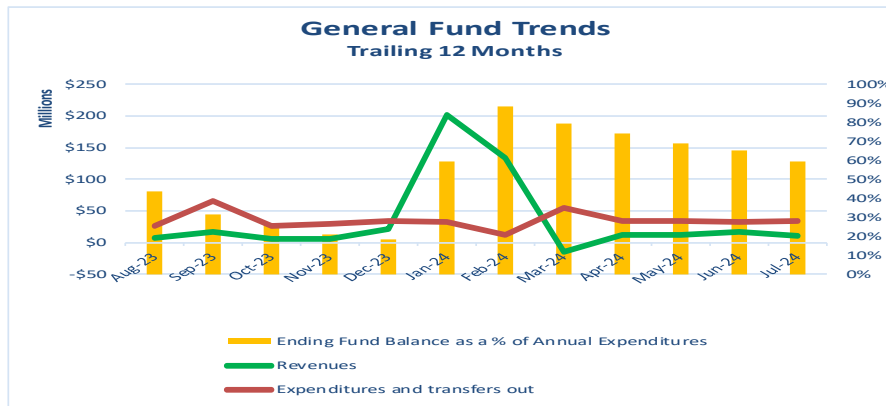
	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues					
Property taxes	\$ 242,444,112	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090
Sales taxes	5,789,362	6,958,956	6,858,009	8,681,101	10,053,417
Fees and fines	47,803,283	50,231,963	51,736,504	54,687,700	56,771,556
Intergovernmental	39,904,787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

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

	Fiscal Year				Ten Months
	2020	2021	2022	2023	Ended July 31, 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	13,314,241
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	49,472,634
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	57,691,653
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	26,183,273
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	20,942,051
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	645,537,646
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	76,279,325
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	12,551,753
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	123,856,539
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	59,200,676
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	51,202,894
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	1,117,237
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	72,776,550
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	6,178,230
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	18,156,273
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	130,208,987
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	57,229,360
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	21,158,142
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	630,375,050
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	15,162,596
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	36,736,791
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(36,736,791)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	102,407,450
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	118,994,353
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 134,156,949
Debt Service as a Percentage of					
Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	15.67%

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

	8/31/23	9/30/23	10/31/23	11/30/23	12/31/23	1/31/24
Revenues						
Property taxes	\$ 178,753	\$ 478,157	\$ 109,603	\$ 182,155	\$ 12,881,856	\$ 194,374,808
Fines and fees	4,547,833	4,222,044	2,561,706	2,942,817	3,147,063	4,291,038
Intergovernmental	1,032,041	8,872,698	1,089,787	1,067,491	2,441,180	1,206,977
Earnings on investments	893,577	1,017,593	825,392	637,911	1,054,182	749,429
Miscellaneous	1,233,332	1,379,044	1,274,244	1,468,975	1,846,417	1,274,585
Total Revenues	7,885,536	15,969,536	5,860,732	6,299,349	21,370,698	201,896,837
Expenditures						
Current:						
General administration	5,998,937	4,830,448	4,747,769	4,409,737	7,289,470	5,995,228
Financial administration	987,486	1,634,325	1,158,464	1,127,883	1,656,135	1,232,542
Administration of justice	8,189,187	14,141,358	8,606,472	8,965,970	9,279,240	9,571,617
Construction and maintenance	294,550	550,229	298,834	306,193	316,433	350,533
Health and human services	4,632,405	7,759,759	3,318,277	3,678,542	4,217,176	4,612,861
Cooperative services	72,834	222,444	73,142	103,230	79,423	79,375
Public safety	6,285,198	12,102,796	5,911,638	6,387,300	6,858,345	6,281,768
Parks and recreation	714,703	618,537	318,826	358,923	597,499	379,276
Libraries and education	1,608,252	2,445,059	1,472,952	1,624,614	1,806,433	1,678,057
Capital Outlay	290,853	(137,087)	113,493	912,414	58,000	109,915
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	29,074,405	44,167,868	26,019,867	27,874,806	32,158,154	30,291,172
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(21,188,869)	(28,198,332)	(20,159,135)	(21,575,457)	(10,787,456)	171,605,665
Other Financing Sources (Uses)						
Transfers in	3,171,040	(187,311)	-	937,223.0	-	-
Transfers (out)	-	(829,635)	-	(2,986,593.0)	(1,450,000)	(1,450,000)
Debt issuance	-	(19,935,000)	-	-	-	-
Total Other Financing Sources (Uses)	3,171,040	(20,951,946)	-	(2,049,370)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	(18,017,829)	(49,150,278)	(20,159,135)	(23,624,827)	(12,237,456)	170,155,665
Fund Balances, Beginning of Period	198,007,889	179,990,060	130,839,782	110,680,647	87,055,820	74,818,364
Fund Balances, End of Period	\$ 179,990,060	\$ 130,839,782	\$ 110,680,647	\$ 87,055,820	\$ 74,818,364	\$ 244,974,029



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

	2/29/24	3/31/24	4/30/24	5/31/24	6/30/24	7/31/24
Revenues						
Property taxes	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947	\$ -
Fines and fees	3,551,318	3,433,562	3,891,695	3,908,090	9,506,710	3,416,447
Intergovernmental	14,841,443	5,410,256	2,089,118	4,014,400	2,926,275	3,452,749
Earnings on investments	1,056,239	1,484,252	1,737,289	1,758,520	1,094,409	1,437,349
Miscellaneous	1,314,357	2,623,764	802,861	1,590,508	1,791,008	1,315,223
Total Revenues	133,645,554	17,379,115	11,771,441	12,448,053	17,250,349	9,621,768
Expenditures						
Current:						
General administration	7,103,607	19,332,688	5,622,957	6,057,636	5,773,694	5,836,452
Financial administration	1,150,951	1,563,763	1,174,845	1,128,021	1,171,777	1,187,322
Administration of justice	8,677,632	12,310,293	10,375,860	8,792,285	10,323,943	9,828,504
Construction and maintenance	345,441	443,956	362,624	385,408	419,105	313,718
Health and human services	4,358,198	5,722,982	4,077,727	5,628,875	5,080,136	4,245,151
Cooperative services	80,667	287,368	171,941	81,155	90,978	69,958
Public safety	6,351,970	8,745,890	6,625,569	6,266,017	6,432,645	6,906,023
Parks and recreation	600,523	952,192	478,016	378,292	364,135	354,225
Libraries and education	2,093,909	2,356,272	1,795,488	1,770,018	1,716,970	1,703,740
Capital Outlay	280,391	1,989,574	1,934,208	1,480,838	342,116	1,701,594
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	31,043,289	53,704,978	32,619,235	31,968,545	31,715,499	32,146,687
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	102,602,265	(36,325,863)	(20,847,794)	(19,520,492)	(14,465,150)	(22,524,919)
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)	18,485,000	(1,450,000)	(1,219,073)	(1,450,000)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	121,087,265	(37,775,863)	(22,066,867)	(20,970,492)	(15,915,150)	(23,974,919)
Fund Balances, Beginning of Period	244,974,029	366,061,294	328,285,431	306,218,564	285,248,072	269,332,922
Fund Balances, End of Period	\$ 366,061,294	\$ 328,285,431	\$ 306,218,564	\$ 285,248,072	\$ 269,332,922	\$ 245,358,003

