

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

**For the Eleven Months Ended August 31, 2024**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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## COUNTY AUDITOR

### Fort Bend County, Texas

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County Auditor

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October 29, 2024

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

The Monthly Financial Report (the "MFR") for the Eleven Months Ended August 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

August 31, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 165,968,184	\$ 714,456	\$ 166,682,640	\$ 116,215,091
Investments	291,631,379	-	291,631,379	264,381,836
Receivables:				
Taxes, net	14,117,503	-	14,117,503	-
Grants	5,287,785	-	5,287,785	-
Fines and fees	42,675,532	-	42,675,532	-
Other	28,384,341	221,155	28,605,496	66,652
Internal Balances	5,605,075	(5,605,075)	-	-
Prepaid items	29,364	127,755	157,119	-
Due from component units	206,992	-	206,992	-
Capital assets, not being depreciated	814,359,253	-	814,359,253	163,408,127
Capital assets, net of accumulated depreciation	2,869,780,081	3,510,504	2,873,290,585	347,696,536
<b>Total Assets</b>	<b>4,238,045,489</b>	<b>(1,031,205)</b>	<b>4,237,014,284</b>	<b>891,768,242</b>
<b>Deferred Outflows of Resources</b>				
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	-
<b>Total Deferred Outflows of Resources</b>	<b>160,361,158</b>	<b>-</b>	<b>160,361,158</b>	<b>1,643,432</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	26,330,967	721,612	27,052,579	621,105
Retainage payable	8,220,988	-	8,220,988	2,651,706
Accrued interest payable	3,711,735	-	3,711,735	1,392,401
Unearned revenues	47,341,361	179,119	47,520,480	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	206,992
Due to other governments	7,596,327	-	7,596,327	-
<b>Long-term Liabilities:</b>				
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	914,389,317	-	914,389,317	535,690,879
Net pension liability	79,861,478	-	79,861,478	-
Total OPEB liability	330,375,529	-	330,375,529	-
<b>Total Liabilities</b>	<b>1,497,180,086</b>	<b>900,731</b>	<b>1,498,080,817</b>	<b>558,043,083</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	8,444,231
Deferred inflows related to post-employment benefits	359,793,610	-	359,793,610	-
<b>Total Deferred Inflows of Resources</b>	<b>359,793,610</b>	<b>-</b>	<b>359,793,610</b>	<b>8,444,231</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,677,853,504	-	2,677,853,504	96,052,533
Restricted for:				
Debt service	67,857,687	-	67,857,687	32,050,962
Construction and maintenance	124,323,659	-	124,323,659	-
Other	17,185,890	-	17,185,890	-
Unrestricted	(345,787,789)	(1,931,936)	(347,719,725)	198,820,865
<b>Total Net Position</b>	<b>\$ 2,541,432,951</b>	<b>\$ (1,931,936)</b>	<b>\$ 2,539,501,015</b>	<b>\$ 326,924,360</b>

**FORT BEND COUNTY, TEXAS**
**STATEMENT OF ACTIVITIES**
**For the Eleven Months Ended August 31, 2024**
**Page 1 of 2**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 96,748,077	\$ 10,758,223	\$ 2,941,027	\$ -
Financial administration	14,499,628	8,514,387	-	-
Administration of justice	147,612,499	10,905,085	10,028,932	-
Construction and maintenance	56,185,152	6,412,702	-	2,940,743
Health and human services	65,473,160	14,935,478	42,749,862	-
Cooperative services	1,326,521	-	-	-
Public safety	88,085,183	16,316,121	3,871,951	-
Parks and recreation	12,408,654	252,237	160,000	-
Libraries and education	22,494,430	127,845	78,013	-
Interest on long-term debt	41,398,188	-	-	-
Total governmental activities	546,231,492	68,222,078	59,829,785	2,940,743
Business-Type Activities				
EPICenter Operations	6,009,649	3,221,600	1,214,681	-
Total Primary Government	\$ 552,241,141	\$ 71,443,678	\$ 61,044,466	\$ 2,940,743
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	30,194,723	48,814,212	-	-
FB Grand Parkway Toll Road Authority	18,502,146	33,833,304	-	14,154
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 48,696,869	\$ 82,647,516	\$ -	\$ 14,154



**FORT BEND COUNTY, TEXAS**
**STATEMENT OF ACTIVITIES**
**For the Eleven Months Ended August 31, 2024**
**Page 2 of 2**

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activates	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (83,048,827)		\$ (83,048,827)	
Financial administration	(5,985,241)		(5,985,241)	
Administration of justice	(126,678,482)		(126,678,482)	
Construction and maintenance	(46,831,707)		(46,831,707)	
Health and human services	(7,787,820)		(7,787,820)	
Cooperative services	(1,326,521)		(1,326,521)	
Public safety	(67,897,111)		(67,897,111)	
Parks and recreation	(11,996,417)		(11,996,417)	
Libraries and education	(22,288,572)		(22,288,572)	
Interest on long-term debt	(41,398,188)		(41,398,188)	
Total governmental activities	(415,238,886)		(415,238,886)	
Business-Type Activities				
EPICenter Operations		\$ (1,573,368)	(1,573,368)	
Total Primary Government	(415,238,886)	(1,573,368)	(416,812,254)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				18,619,489
FB Grand Parkway Toll Road Authority				15,345,312
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				33,964,801
General Revenues:				
Property taxes, penalties, and interest	480,847,651	-	480,847,651	-
Sales taxes	15,246,698	-	15,246,698	-
Earnings on investments	29,382,643	-	29,382,643	14,620,640
Miscellaneous	8,056,392	-	8,056,392	-
Total General Revenues	533,533,384	-	533,533,384	14,620,640
Changes in Net Position	118,294,498	(1,573,368)	116,721,130	48,585,441
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	\$ 2,541,432,951	\$ (1,931,936)	\$ 2,539,501,015	\$ 326,924,360

Aug 31, 2024 Monthly Financial Report

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

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,259,516	\$ 10,669,248	\$ 47,904,598	\$ 391,841
Investments	62,443,035	31,652,167	86,150,731	39,438,972
Taxes receivable, net	10,493,350	2,577,613	-	-
Grants receivable	2,582,060	-	-	-
Fines and fees receivable	42,675,532	-	-	-
Other receivables	345,451	26,670,696	50,344	-
Due from other funds	160,108,243	-	-	-
Due from component units	206,992	-	-	-
Prepaid items	63,193	-	-	-
<b>Total Assets</b>	<b>\$ 283,177,372</b>	<b>\$ 71,569,724</b>	<b>\$ 134,105,673</b>	<b>\$ 39,830,813</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 6,722,285	\$ -	\$ 1,094,164	\$ -
Accrued payroll	8,895,295	-	-	-
Retainage payable	500,542	-	7,666,455	42,607
Due to other funds	465,048	302	151,834,051	511,138
Due to other governments	2,491,150	-	-	-
Unearned revenues	4,566,087	-	-	39,162,448
<b>Total Liabilities</b>	<b>23,640,407</b>	<b>302</b>	<b>160,594,670</b>	<b>39,716,193</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	10,493,350	2,577,613	-	-
Unavailable revenue-other	42,675,532	31,323,002	-	-
<b>Total Deferred Inflows of Resources</b>	<b>53,168,882</b>	<b>33,900,615</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	63,193	-	-	-
Restricted	8,515,368	37,668,807	(26,488,997)	114,620
Committed	378,472	-	-	-
Unassigned	197,411,050	-	-	-
<b>Total Fund Balances</b>	<b>206,368,083</b>	<b>37,668,807</b>	<b>(26,488,997)</b>	<b>114,620</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 283,177,372</b>	<b>\$ 71,569,724</b>	<b>\$ 134,105,673</b>	<b>\$ 39,830,813</b>

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

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 29,807,484	\$ 51,145,081	\$ 144,177,768
Investments	44,936,441	27,010,034	291,631,380
Taxes receivable, net	-	1,046,540	14,117,503
Grants receivable	-	2,705,727	5,287,787
Fines and fees receivable	-	-	42,675,532
Other receivables	16,880	1,218,304	28,301,675
Due from other funds	-	481,783	160,590,026
Due from component units	-	-	206,992
Prepaid items	-	17,513	80,706
<b>Total Assets</b>	<b>\$ 74,760,805</b>	<b>\$ 83,624,982</b>	<b>\$ 687,069,369</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 32,495	\$ 7,848,944
Accrued payroll	-	-	8,895,295
Retainage payable	11,383	-	8,220,987
Due to other funds	436	7,250,841	160,061,816
Due to other governments	-	5,235,248	7,726,398
Unearned revenues	-	3,299,295	47,027,830
<b>Total Liabilities</b>	<b>11,819</b>	<b>15,817,879</b>	<b>239,781,270</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	1,046,540	14,117,503
Unavailable revenue-other	-	-	73,998,534
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,046,540</b>	<b>88,116,037</b>
<b>Fund Balances</b>			
Nonspendable	-	17,513	80,706
Restricted	74,748,986	66,743,050	161,301,834
Committed	-	-	378,472
Unassigned	-	-	197,411,050
<b>Total Fund Balances</b>	<b>74,748,986</b>	<b>66,760,563</b>	<b>359,172,062</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 74,760,805</b>	<b>\$ 83,624,982</b>	<b>\$ 687,069,369</b>



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

Total fund balances, governmental funds	\$ 359,172,062
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	3,683,659,438
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	88,133,551
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Bonds, notes, leases and technology liabilities	(902,153,311)
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.	17,590,795
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Net Position of Governmental Activities	<u>\$ 2,541,432,951</u>
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**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Eleven Months Ended August 31, 2024****Page 1 of 2**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Revenues</b>				
Property taxes	\$ 331,442,391	\$ 115,099,166	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	44,679,990	-	-	114,619
Intergovernmental	39,590,241	52,214	1,885,854	6,614,038
Earnings on investments	12,735,792	3,089,682	4,644,788	2,514,215
Miscellaneous	16,597,446	751,553	143,747	-
<b>Total Revenues</b>	<b>445,045,860</b>	<b>118,992,615</b>	<b>6,674,389</b>	<b>9,242,872</b>
<b>Expenditures</b>				
Current:				
General administration	82,789,973	-	1,869,304	-
Financial administration	14,108,675	-	-	-
Administration of justice	109,695,139	-	1,497,826	-
Construction and maintenance	3,992,060	-	37,051,824	-
Health and human services	51,724,902	-	327,675	6,799,294
Cooperative services	1,218,026	-	-	-
Public safety	75,438,537	-	1,701,163	-
Parks and recreation	5,314,777	-	1,566,986	-
Libraries and education	20,346,483	-	123,705	-
<b>Capital Outlay</b>	<b>9,955,538</b>	<b>7,945,400</b>	<b>115,232,314</b>	<b>2,328,958</b>
<b>Debt Service:</b>				
Principal	-	56,558,142	-	-
Interest and fiscal charges	-	40,791,821	-	-
Debt issuance costs	-	-	459,084	-
<b>Total Expenditures</b>	<b>374,584,110</b>	<b>105,295,363</b>	<b>159,829,881</b>	<b>9,128,252</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>70,461,750</b>	<b>13,697,252</b>	<b>(153,155,492)</b>	<b>114,620</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	21,103,150	1,047,048	-	-
Transfers (out)	(16,036,593)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Lease and capital financing initiation	-	7,945,400	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>5,066,557</b>	<b>(10,942,552)</b>	<b>112,521,503</b>	<b>-</b>
Net Change in Fund Balances	75,528,307	2,754,700	(40,633,989)	114,620
<b>Fund Balances, Beginning of Year</b>	<b>130,839,776</b>	<b>34,914,107</b>	<b>14,144,992</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 206,368,083</b>	<b>\$ 37,668,807</b>	<b>\$ (26,488,997)</b>	<b>\$ 114,620</b>

Aug 31, 2024 Monthly Financial Report

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

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ 31,719,137	\$ 478,260,694
Sales taxes	15,246,698	-	15,246,698
Fines and fees	-	9,843,961	54,638,570
Intergovernmental	-	14,751,655	62,894,002
Earnings on investments	3,329,851	3,062,968	29,377,296
Miscellaneous	-	4,959,275	22,452,021
<b>Total Revenues</b>	<b>18,576,549</b>	<b>64,336,996</b>	<b>662,869,281</b>
<b>Expenditures</b>			
Current:			
General administration	-	2,751,173	87,410,450
Financial administration	-	50	14,108,725
Administration of justice	-	29,177,505	140,370,470
Construction and maintenance	1,558,928	30,585,461	73,188,273
Health and human services	-	1,815,591	60,667,462
Cooperative services	-	-	1,218,026
Public safety	-	4,674,397	81,814,097
Parks and recreation	-	-	6,881,763
Libraries and education	-	67,743	20,537,931
<b>Capital Outlay</b>	<b>181,763</b>	<b>1,943,031</b>	<b>137,587,004</b>
<b>Debt Service:</b>			
Principal	-	2,777,000	59,335,142
Interest and fiscal charges	-	239,617	41,031,438
Debt issuance costs	-	-	459,084
<b>Total Expenditures</b>	<b>1,740,691</b>	<b>74,031,568</b>	<b>724,609,865</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,835,858</b>	<b>(9,694,572)</b>	<b>(61,740,584)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	16,036,593	38,186,791
Transfers (out)	(1,047,048)	(1,168,150)	(38,186,791)
General obligation bonds and notes issued	-	-	103,880,000
Premium on general obligation bonds issued	-	-	8,641,503
Lease and capital financing initiation	-	-	7,945,400
<b>Total Other Financing Sources (Uses)</b>	<b>(1,047,048)</b>	<b>14,868,443</b>	<b>120,466,903</b>
Net Change in Fund Balances	15,788,810	5,173,871	58,726,319
<b>Fund Balances, Beginning of Year</b>	<b>58,960,176</b>	<b>61,586,692</b>	<b>300,445,743</b>
<b>Fund Balances, End of Period</b>	<b>\$ 74,748,986</b>	<b>\$ 66,760,563</b>	<b>\$ 359,172,062</b>

Aug 31, 2024 Monthly Financial Report

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

Net change in fund balances - total governmental funds \$ 58,726,319

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 \$169,048,153 was exceeded by depreciation of \$48,740,942 in the current period. 120,307,203

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	59,335,142
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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. 1,969,732

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. (1,265,809)

Change in net position of governmental activities \$ 118,294,498



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

### **Special Revenue Funds**

#### **Fort Bend County ESD 100 Agreement**

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

#### **Aliana Management District Agreement**

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

#### **Juvenile Operations**

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

#### **Road and Bridge**

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

#### **Drainage District**

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

#### **Utility Assistance**

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

## **FORT BEND COUNTY, TEXAS**

### **NON-MAJOR FUND DESCRIPTIONS (continued)**

#### **Special Revenue Funds (continued)**

##### **County Law Library**

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

##### **Gus George Law Academy**

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

##### **Fort Bend County Historical Commission**

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

##### **Library Donations**

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

##### **Probate Court Training**

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

##### **Juvenile Alert Program**

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

##### **Juvenile Probation Special**

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

## **FORT BEND COUNTY, TEXAS**

### **NON-MAJOR FUND DESCRIPTIONS (continued)**

#### **Special Revenue Funds (continued)**

##### **District Attorney Bad Check Collection Fee**

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

##### **District Attorney Special Fun Run**

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

##### **County Attorney Salary Supplement**

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

##### **Records Management - County**

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

##### **VIT Interest**

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

##### **Elections Contract**

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

##### **Asset Forfeitures**

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

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

**Special Revenue Funds (continued)**

**County Child Abuse Prevention**

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

**Law Enforcement Officer's Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Special Revenue Funds (continued)**

**Juvenile Probation - State Funds**

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

**CSCD – Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Sheriff's Commissary Fund**

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

**Fort Bend County TIRZ 1**

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

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

Page 1 of 7

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
<b>Assets</b>					
Cash and cash equivalents	\$ 4,120,029	\$ 1,298,855	\$ 1,269,062	\$ 12,549,658	\$ 7,491,606
Investments	10,456,239	-	-	4,785,298	10,722,873
Taxes receivable, net	-	-	-	638,518	408,022
Grants receivable	-	-	31,344	-	-
Other receivables	-	-	23,794	43,079	1,151,431
Due from other funds	-	-	-	34,066	-
Prepaid items	-	-	1,840	7,845	7,828
<b>Total Assets</b>	<u>\$ 14,576,268</u>	<u>\$ 1,298,855</u>	<u>\$ 1,326,040</u>	<u>\$ 18,058,464</u>	<u>\$ 19,781,760</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 4,800	\$ -
Due to other funds	-	59,740	2,241,734	1,940,339	1,089,255
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>59,740</u>	<u>2,241,734</u>	<u>1,945,139</u>	<u>1,089,255</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	638,518	408,022
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>638,518</u>	<u>408,022</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	1,840	7,845	7,828
Restricted	14,576,268	1,239,115	(917,534)	15,466,962	18,276,655
<b>Total Fund Balances</b>	<u>14,576,268</u>	<u>1,239,115</u>	<u>(915,694)</u>	<u>15,474,807</u>	<u>18,284,483</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 14,576,268</u>	<u>\$ 1,298,855</u>	<u>\$ 1,326,040</u>	<u>\$ 18,058,464</u>	<u>\$ 19,781,760</u>

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

Page 2 of 7

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Assets</b>					
Cash and cash equivalents	\$ 29,349	\$ 148,950	\$ 527,792	\$ 9,013	\$ 103,665
Investments	-	1,045,624	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	70,609	952	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 29,349</u>	<u>\$ 1,265,183</u>	<u>\$ 528,744</u>	<u>\$ 9,013</u>	<u>\$ 103,665</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	38,076	4,888	-	700
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>38,076</u>	<u>4,888</u>	<u>-</u>	<u>700</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	29,349	1,227,107	523,856	9,013	102,965
<b>Total Fund Balances</b>	<u>29,349</u>	<u>1,227,107</u>	<u>523,856</u>	<u>9,013</u>	<u>102,965</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 29,349</u>	<u>\$ 1,265,183</u>	<u>\$ 528,744</u>	<u>\$ 9,013</u>	<u>\$ 103,665</u>



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

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Assets</b>					
Cash and cash equivalents	\$ 192,545	\$ 56,147	\$ 250,850	\$ 78,897	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,857	-	-	5	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 194,402</b>	<b>\$ 56,147</b>	<b>\$ 250,850</b>	<b>\$ 78,902</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	194,402	56,147	250,850	78,902	-
<b>Total Fund Balances</b>	<b>194,402</b>	<b>56,147</b>	<b>250,850</b>	<b>78,902</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 194,402</b>	<b>\$ 56,147</b>	<b>\$ 250,850</b>	<b>\$ 78,902</b>	<b>\$ -</b>

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Assets</b>					
Cash and cash equivalents	\$ 95,065	\$ 6,036,133	\$ 93,617	\$ 941,680	\$ 8,332,618
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	181,552	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 95,065</u>	<u>\$ 6,217,685</u>	<u>\$ 93,617</u>	<u>\$ 941,680</u>	<u>\$ 8,332,618</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	3,221	82,859	-	33,770	12,560
Due to other governments	-	-	-	-	4,808,741
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>3,221</u>	<u>82,859</u>	<u>-</u>	<u>33,770</u>	<u>4,821,301</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	91,844	6,134,826	93,617	907,910	3,511,317
<b>Total Fund Balances</b>	<u>91,844</u>	<u>6,134,826</u>	<u>93,617</u>	<u>907,910</u>	<u>3,511,317</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 95,065</u>	<u>\$ 6,217,685</u>	<u>\$ 93,617</u>	<u>\$ 941,680</u>	<u>\$ 8,332,618</u>

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

Page 5 of 7

	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 23,587	\$ 156,532	\$ 94	\$ 137,523	\$ (2,000,488)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	5,414	2,619,884
Other receivables	-	-	-	-	-
Due from other funds	74	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 23,661</u>	<u>\$ 156,532</u>	<u>\$ 94</u>	<u>\$ 142,937</u>	<u>\$ 619,396</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	1,129	48,779
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,129</u>	<u>48,779</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	23,661	156,532	94	141,808	570,617
<b>Total Fund Balances</b>	<u>23,661</u>	<u>156,532</u>	<u>94</u>	<u>141,808</u>	<u>570,617</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 23,661</u>	<u>\$ 156,532</u>	<u>\$ 94</u>	<u>\$ 142,937</u>	<u>\$ 619,396</u>

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

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	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
<b>Assets</b>					
Cash and cash equivalents	\$ 218,327	\$ 21,040	\$ 206,963	\$ 1,571,646	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	49,085	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 218,327</u>	<u>\$ 21,040</u>	<u>\$ 206,963</u>	<u>\$ 1,620,731</u>	<u>\$ 827,079</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,340	375	1,283,894	-
Due to other governments	-	-	-	-	-
Unearned revenues	218,327	19,700	-	336,837	-
<b>Total Liabilities</b>	<u>218,327</u>	<u>21,040</u>	<u>375</u>	<u>1,620,731</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	206,588	-	827,079
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>206,588</u>	<u>-</u>	<u>827,079</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 218,327</u>	<u>\$ 21,040</u>	<u>\$ 206,963</u>	<u>\$ 1,620,731</u>	<u>\$ 827,079</u>

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

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	<b>Special Revenue Funds</b>			
	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Tax Increment Reinvest Zone#1</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,937,161	\$ 3,420,004	\$ 82	\$ 51,145,081
Investments	-	-	-	27,010,034
Taxes receivable, net	-	-	-	1,046,540
Grants receivable	-	-	-	2,705,727
Other receivables	-	-	-	1,218,304
Due from other funds	191,765	903	-	481,783
Prepaid items	-	-	-	17,513
<b>Total Assets</b>	<b>\$ 3,128,926</b>	<b>\$ 3,420,907</b>	<b>\$ 82</b>	<b>\$ 83,624,982</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 27,695	\$ -	\$ -	\$ 32,495
Due to other funds	376,800	31,382	-	7,250,841
Due to other governments	-	426,507	-	5,235,248
Unearned revenues	2,724,431	-	-	3,299,295
<b>Total Liabilities</b>	<b>3,128,926</b>	<b>457,889</b>	<b>-</b>	<b>15,817,879</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	1,046,540
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,046,540</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	17,513
Restricted	-	2,963,018	82	66,743,050
<b>Total Fund Balances</b>	<b>-</b>	<b>2,963,018</b>	<b>82</b>	<b>66,760,563</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,128,926</b>	<b>\$ 3,420,907</b>	<b>\$ 82</b>	<b>\$ 83,624,982</b>

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

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 20,170,027	\$ 11,549,110
Fines and fees	-	-	-	5,681,873	-
Intergovernmental	225,029	719,681	384,804	219,078	46,533
Earnings on investments	735,302	34,367	61,669	895,290	969,168
Miscellaneous	-	-	3,383	274,464	46,019
<b>Total Revenues</b>	<u>960,331</u>	<u>754,048</u>	<u>449,856</u>	<u>27,240,732</u>	<u>12,610,830</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	116,442
Financial administration	-	-	-	-	-
Administration of justice	-	1	18,627,355	-	-
Construction and maintenance	(1)	138,323	(1)	21,389,031	8,954,824
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	160,792	-	1,740,507
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>138,324</u>	<u>18,788,146</u>	<u>21,389,031</u>	<u>10,811,773</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	960,332	615,724	(18,338,290)	5,851,701	1,799,057
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	15,950,000	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>15,950,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	960,332	615,724	(2,388,290)	5,851,701	1,799,057
<b>Fund Balances, Beginning of Year</b>	<u>13,615,936</u>	<u>623,391</u>	<u>1,472,596</u>	<u>9,623,106</u>	<u>16,485,426</u>
<b>Fund Balances, End of Period</b>	<u>\$ 14,576,268</u>	<u>\$ 1,239,115</u>	<u>\$ (915,694)</u>	<u>\$ 15,474,807</u>	<u>\$ 18,284,483</u>

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	507,586	59,875	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	56	62,472	1,285	26	246
Miscellaneous	29,691	-	-	-	78,013
<b>Total Revenues</b>	<b>29,747</b>	<b>570,058</b>	<b>61,160</b>	<b>26</b>	<b>78,259</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	4,471	-
Financial administration	-	-	-	-	-
Administration of justice	-	568,655	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	29,710	-	-	-	-
Public safety	-	-	124,505	-	-
Libraries and education	-	-	-	-	67,743
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>29,710</b>	<b>568,655</b>	<b>124,505</b>	<b>4,471</b>	<b>67,743</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>37</b>	<b>1,403</b>	<b>(63,345)</b>	<b>(4,445)</b>	<b>10,516</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	37	1,403	(63,345)	(4,445)	10,516
<b>Fund Balances, Beginning of Year</b>	<b>29,312</b>	<b>1,225,704</b>	<b>587,201</b>	<b>13,458</b>	<b>92,449</b>
<b>Fund Balances, End of Period</b>	<b>\$ 29,349</b>	<b>\$ 1,227,107</b>	<b>\$ 523,856</b>	<b>\$ 9,013</b>	<b>\$ 102,965</b>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Eleven Months Ended August 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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	13,667	-	-	1,275	-
Intergovernmental	-	-	-	33,133	-
Earnings on investments	426	129	-	-	-
Miscellaneous	1	-	3,790	-	-
<b>Total Revenues</b>	<b>14,094</b>	<b>129</b>	<b>3,790</b>	<b>34,408</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	1	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>14,094</b>	<b>128</b>	<b>3,790</b>	<b>34,408</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	14,094	128	3,790	34,408	-
<b>Fund Balances, Beginning of Year</b>	<b>180,308</b>	<b>56,019</b>	<b>247,060</b>	<b>44,494</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 194,402</b>	<b>\$ 56,147</b>	<b>\$ 250,850</b>	<b>\$ 78,902</b>	<b>\$ -</b>



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

	<b>Special Revenue Funds</b>				
	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,656,474	-	-	-
Intergovernmental	70,000	-	-	-	14,128
Earnings on investments	379	-	4,684	1,894	101,584
Miscellaneous	-	-	8,664	1,296,316	1,362,605
<b>Total Revenues</b>	<b>70,379</b>	<b>1,656,474</b>	<b>13,348</b>	<b>1,298,210</b>	<b>1,478,317</b>
<b>Expenditures</b>					
Current:					
General administration	145,759	1,501,189	1	983,311	-
Financial administration	-	-	50	-	-
Administration of justice	-	407,998	-	-	115,758
Construction and maintenance	-	-	-	-	24,449
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,698,116
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	16,500
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>145,759</b>	<b>1,909,187</b>	<b>51</b>	<b>983,311</b>	<b>2,854,823</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(75,380)</b>	<b>(252,713)</b>	<b>13,297</b>	<b>314,899</b>	<b>(1,376,506)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(75,380)	(252,713)	13,297	314,899	(1,376,506)
<b>Fund Balances, Beginning of Year</b>	<b>167,224</b>	<b>6,387,539</b>	<b>80,320</b>	<b>593,011</b>	<b>4,887,823</b>
<b>Fund Balances, End of Period</b>	<b>\$ 91,844</b>	<b>\$ 6,134,826</b>	<b>\$ 93,617</b>	<b>\$ 907,910</b>	<b>\$ 3,511,317</b>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Eleven Months Ended August 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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	482	-	-	-	-
Intergovernmental	-	108,000	94	9,273	5,542,282
Earnings on investments	-	281	-	469	228
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>482</b>	<b>108,281</b>	<b>94</b>	<b>9,742</b>	<b>5,542,510</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	78,836
Health and human services	-	-	-	149,060	1,636,821
Public safety	-	60,506	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	8,967
<b>Debt Service:</b>					
Principal	-	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	-	239,617
<b>Total Expenditures</b>	<b>-</b>	<b>60,506</b>	<b>-</b>	<b>149,061</b>	<b>4,741,241</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>482</b>	<b>47,775</b>	<b>94</b>	<b>(139,319)</b>	<b>801,269</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,593</b>	<b>(230,927)</b>
Net Change in Fund Balances	482	47,775	94	(52,726)	570,342
<b>Fund Balances, Beginning of Year</b>	<b>23,179</b>	<b>108,757</b>	<b>-</b>	<b>194,534</b>	<b>275</b>
<b>Fund Balances, End of Period</b>	<b>\$ 23,661</b>	<b>\$ 156,532</b>	<b>\$ 94</b>	<b>\$ 141,808</b>	<b>\$ 570,617</b>

Aug 31, 2024 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Eleven Months Ended August 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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	38,162	123,582	3,765,022	-
Earnings on investments	-	60	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>38,222</u>	<u>123,582</u>	<u>3,765,022</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	108,497	3,765,022	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	21,957	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	16,265	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>38,222</u>	<u>108,497</u>	<u>3,765,022</u>	<u>(2)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	15,085	-	2
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,223)</u>
Net Change in Fund Balances	-	-	15,085	-	(937,221)
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,588</u>	<u>\$ -</u>	<u>\$ 827,079</u>

**FORT BEND COUNTY, TEXAS**

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

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment Reinvest Zone#1	Totals Non-major Special Revenue Funds
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 31,719,137
Fines and fees	1,922,729	-	-	9,843,961
Intergovernmental	3,452,854	-	-	14,751,655
Earnings on investments	192,871	-	82	3,062,968
Miscellaneous	15,765	1,840,564	-	4,959,275
<b>Total Revenues</b>	<u>5,584,219</u>	<u>1,840,564</u>	<u>82</u>	<u>64,336,996</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	2,751,173
Financial administration	-	-	-	50
Administration of justice	5,584,219	-	-	29,177,505
Construction and maintenance	-	-	-	30,585,461
Health and human services	-	-	-	1,815,591
Public safety	-	1,769,313	-	4,674,397
Libraries and education	-	-	-	67,743
<b>Capital Outlay</b>	-	-	-	1,943,031
<b>Debt Service:</b>				
Principal	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	239,617
<b>Total Expenditures</b>	<u>5,584,219</u>	<u>1,769,313</u>	<u>-</u>	<u>74,031,568</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	71,251	82	(9,694,572)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	16,036,593
Transfers (out)	-	-	-	(1,168,150)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,868,443</u>
Net Change in Fund Balances	-	71,251	82	5,173,871
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>2,891,767</u>	<u>-</u>	<u>61,586,692</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 2,963,018</u>	<u>\$ 82</u>	<u>\$ 66,760,563</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:

<b>Fund Number</b>	<b>Fund Description</b>
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**  
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	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 2,048,850	\$ 7,647,765	\$ 11,248,781
Investments	-	-	86,150,731	-
Other receivables	50,344	-	-	-
<b>Total Assets</b>	<u>\$ 50,344</u>	<u>\$ 2,048,850</u>	<u>\$ 93,798,496</u>	<u>\$ 11,248,781</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ 475,340
Retainage payable	-	612,682	811,627	167,419
Due to other funds	1,146,877	34,779	2,600	-
<b>Total Liabilities</b>	<u>1,146,877</u>	<u>710,461</u>	<u>814,227</u>	<u>642,759</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	(1,096,533)	1,338,389	92,984,269	10,606,022
<b>Total Fund Balances</b>	<u>(1,096,533)</u>	<u>1,338,389</u>	<u>92,984,269</u>	<u>10,606,022</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 50,344</u>	<u>\$ 2,048,850</u>	<u>\$ 93,798,496</u>	<u>\$ 11,248,781</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**  
**August 31, 2024**

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	<b>Drainage District Projects Tax Notes / CO</b>	<b>Certificates of Obligation, Series 2020A</b>	<b>Tax Notes, Series 2020</b>	<b>Parks Bond Projects (2020 Election)</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 107,767	\$ 655,691	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 107,767</u>	<u>\$ 655,691</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	149,108
Due to other funds	8,934,161	1,149,461	-	28,142,663
<b>Total Liabilities</b>	<u>8,934,161</u>	<u>1,149,461</u>	<u>-</u>	<u>28,291,771</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	(8,934,161)	(1,041,694)	655,691	(28,291,771)
<b>Total Fund Balances</b>	<u>(8,934,161)</u>	<u>(1,041,694)</u>	<u>655,691</u>	<u>(28,291,771)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 107,767</u>	<u>\$ 655,691</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**  
**August 31, 2024**

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	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>	<b>Certificates of Obligation, Series 2024</b>	<b>Certificates of Obligation, Series 2023</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 24,184,610	\$ 2,011,134	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 24,184,610</u>	<u>\$ 2,011,134</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 555,824	\$ -	\$ -	\$ -
Retainage payable	463,231	-	1,068,804	-
Due to other funds	(8,410)	2,011,127	48,952,885	-
<b>Total Liabilities</b>	<u>1,010,645</u>	<u>2,011,127</u>	<u>50,021,689</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	23,173,965	7	(50,021,689)	-
<b>Total Fund Balances</b>	<u>23,173,965</u>	<u>7</u>	<u>(50,021,689)</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,184,610</u>	<u>\$ 2,011,134</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**  
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	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 47,904,598
Investments	-	86,150,731
Other receivables	-	50,344
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 134,105,673</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 1,094,164
Retainage payable	4,393,584	7,666,455
Due to other funds	61,467,908	151,834,051
<b>Total Liabilities</b>	<u>65,861,492</u>	<u>160,594,670</u>
<b>Fund Balances</b>		
Nonspendable		-
Restricted	(65,861,492)	(26,488,997)
<b>Total Fund Balances</b>	<u>(65,861,492)</u>	<u>(26,488,997)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 134,105,673</u>

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

**FORT BEND COUNTY, TEXAS**

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Eleven Months Ended August 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
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	42,829	100,584	3,553,934	147,308
Miscellaneous	124,500	-	-	-
<b>Total Revenues</b>	<u>167,329</u>	<u>100,584</u>	<u>3,553,934</u>	<u>147,308</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	446,918
Health and human services	-	6,156	-	-
Public safety	-	-	-	-
Parks and recreation	-	19,764	-	-
Libraries and education	-	23,486	-	-
<b>Capital Outlay</b>	1	53,530	22,629,484	1,721,888
<b>Debt Service:</b>				
Bond issuance costs	-	-	459,084	-
<b>Total Expenditures</b>	<u>1</u>	<u>102,936</u>	<u>23,088,568</u>	<u>2,168,806</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>167,328</u>	<u>(2,352)</u>	<u>(19,534,634)</u>	<u>(2,021,498)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>112,521,503</u>	<u>-</u>
Net Change in Fund Balances	167,328	(2,352)	92,986,869	(2,021,498)
<b>Fund Balances, Beginning of Year</b>	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>(2,600)</u>	<u>12,627,520</u>
<b>Fund Balances, End of Period</b>	<u>\$ (1,096,533)</u>	<u>\$ 1,338,389</u>	<u>\$ 92,984,269</u>	<u>\$ 10,606,022</u>

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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
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	<b>Drainage District Projects Tax Notes / CO</b>	<b>Certificates of Obligation, Series 2020A</b>	<b>Tax Notes, Series 2020</b>	<b>Parks Bond Projects (2020 Election)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	7,570	54,663	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>7,570</u>	<u>54,663</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	28,000	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,124,550
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	2,156,357	854,210	600,000	5,731,936
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>2,156,357</u>	<u>882,210</u>	<u>600,000</u>	<u>6,856,486</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(2,156,357)</u>	<u>(874,640)</u>	<u>(545,337)</u>	<u>(6,856,486)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(2,156,357)	(874,640)	(545,337)	(6,856,486)
<b>Fund Balances, Beginning of Year</b>	<u>(6,777,804)</u>	<u>(167,054)</u>	<u>1,201,028</u>	<u>(21,435,285)</u>
<b>Fund Balances, End of Period</b>	<u>\$ (8,934,161)</u>	<u>\$ (1,041,694)</u>	<u>\$ 655,691</u>	<u>\$ (28,291,771)</u>

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

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

	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>	<b>Certificates of Obligation, Series 2024</b>	<b>Certificates of Obligation, Series 2023</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 1,885,854	\$ -	\$ -
Earnings on investments	675,945	61,950	-	5
Miscellaneous	-	19,247	-	-
<b>Total Revenues</b>	<u>675,945</u>	<u>1,967,051</u>	<u>-</u>	<u>5</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	2,134,185	(264,881)
Administration of justice	-	-	1,497,826	-
Construction and maintenance	593,492	1,950,425	3,735,918	-
Health and human services	-	-	321,519	-
Public safety	-	-	1,701,163	-
Parks and recreation	-	-	422,672	-
Libraries and education	-	-	100,219	-
<b>Capital Outlay</b>	1,154,287	4,864,881	39,636,433	264,886
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>1,747,779</u>	<u>6,815,306</u>	<u>49,549,935</u>	<u>5</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,071,834)</u>	<u>(4,848,255)</u>	<u>(49,549,935)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,071,834)	(4,848,255)	(49,549,935)	-
<b>Fund Balances, Beginning of Year</b>	<u>24,245,799</u>	<u>4,848,262</u>	<u>(471,754)</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 23,173,965</u>	<u>\$ 7</u>	<u>\$ (50,021,689)</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.

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

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
<b>Revenues</b>		
Intergovernmental	\$ -	\$ 1,885,854
Earnings on investments	-	4,644,788
Miscellaneous	-	143,747
<b>Total Revenues</b>	-	6,674,389
<b>Expenditures</b>		
Current:		
General administration	-	1,869,304
Administration of justice	-	1,497,826
Construction and maintenance	30,297,071	37,051,824
Health and human services	-	327,675
Public safety	-	1,701,163
Parks and recreation	-	1,566,986
Libraries and education	-	123,705
<b>Capital Outlay</b>	35,564,421	115,232,314
<b>Debt Service:</b>		
Bond issuance costs	-	459,084
<b>Total Expenditures</b>	65,861,492	159,829,881
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(65,861,492)	(153,155,492)
<b>Other Financing Sources (Uses)</b>		
General obligation bonds	-	103,880,000
Premium on general obligation bonds issued	-	8,641,503
<b>Total Other Financing Sources (Uses)</b>	-	112,521,503
Net Change in Fund Balances	(65,861,492)	(40,633,989)
<b>Fund Balances, Beginning of Year</b>	-	14,144,992
<b>Fund Balances, End of Period</b>	\$ (65,861,492)	\$ (26,488,997)

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:

<b>Fund Number</b>	<b>Fund Description</b>
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**  
**August 31, 2024**

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	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,735,646	\$ 4,015,693	\$ 1,822,770	\$ 1,032,609	\$ 2,252,615
Investments	15,658,973	9,410,615	2,091,248	-	3,136,872
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 24,411,499</b>	<b>\$ 13,426,308</b>	<b>\$ 3,914,018</b>	<b>\$ 1,032,609</b>	<b>\$ 5,389,487</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	436
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>436</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	24,411,499	13,426,308	3,914,018	1,032,609	5,389,051
<b>Total Fund Balances</b>	<b>24,411,499</b>	<b>13,426,308</b>	<b>3,914,018</b>	<b>1,032,609</b>	<b>5,389,051</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 24,411,499</b>	<b>\$ 13,426,308</b>	<b>\$ 3,914,018</b>	<b>\$ 1,032,609</b>	<b>\$ 5,389,487</b>



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

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	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,564,830	\$ 176,141	\$ 2,255,334	\$ 1,008,837	\$ 4,113,289
Investments	2,091,248	-	3,136,872	1,045,624	7,319,367
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,656,078</b>	<b>\$ 176,141</b>	<b>\$ 5,392,206</b>	<b>\$ 2,054,461</b>	<b>\$ 11,432,656</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 15,776	\$ -
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>(4,393)</b>	<b>15,776</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	3,656,078	176,141	5,396,599	2,038,685	11,432,656
<b>Total Fund Balances</b>	<b>3,656,078</b>	<b>176,141</b>	<b>5,396,599</b>	<b>2,038,685</b>	<b>11,432,656</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,656,078</b>	<b>\$ 176,141</b>	<b>\$ 5,392,206</b>	<b>\$ 2,054,461</b>	<b>\$ 11,432,656</b>

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

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	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 222,955	\$ 955,896	\$ 11,281	\$ 158,272	\$ 251,693
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 222,955</u>	<u>\$ 955,896</u>	<u>\$ 11,281</u>	<u>\$ 158,272</u>	<u>\$ 251,693</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	222,955	955,896	11,281	158,272	251,693
<b>Total Fund Balances</b>	<u>222,955</u>	<u>955,896</u>	<u>11,281</u>	<u>158,272</u>	<u>251,693</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 222,955</u>	<u>\$ 955,896</u>	<u>\$ 11,281</u>	<u>\$ 158,272</u>	<u>\$ 251,693</u>

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

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	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 404,307	\$ 14,478	\$ 810,840	\$ -	\$ 29,807,486
Investments	-	-	1,045,624	-	44,936,443
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 404,307</u>	<u>\$ 14,478</u>	<u>\$ 1,856,464</u>	<u>\$ -</u>	<u>\$ 74,760,809</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	-	-	-	-	436
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,819</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	404,307	14,478	1,856,464	-	74,748,990
<b>Total Fund Balances</b>	<u>404,307</u>	<u>14,478</u>	<u>1,856,464</u>	<u>-</u>	<u>74,748,990</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 404,307</u>	<u>\$ 14,478</u>	<u>\$ 1,856,464</u>	<u>\$ -</u>	<u>\$ 74,760,809</u>

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

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

	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Revenues</b>					
Sales taxes	5,534,810	1,887,933	994,779	162,981	1,288,055
Earnings on investments	1,088,736	672,427	175,208	42,289	217,263
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>6,623,546</b>	<b>2,560,360</b>	<b>1,169,987</b>	<b>205,270</b>	<b>1,505,318</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	166,777	92,306	355,749	-	208,826
<b>Capital Outlay</b>	<b>116,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>283,182</b>	<b>92,306</b>	<b>355,749</b>	<b>-</b>	<b>208,826</b>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	6,340,364	2,468,054	814,238	205,270	1,296,492
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	(1,047,048)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,047,048)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	6,340,364	1,421,006	814,238	205,270	1,296,492
<b>Fund Balances, Beginning of Year</b>	<b>18,071,135</b>	<b>12,005,302</b>	<b>3,099,780</b>	<b>827,339</b>	<b>4,092,559</b>
<b>Fund Balances, End of Period</b>	<b>\$ 24,411,499</b>	<b>\$ 13,426,308</b>	<b>\$ 3,914,018</b>	<b>\$ 1,032,609</b>	<b>\$ 5,389,051</b>

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

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

	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Revenues</b>					
Sales taxes	839,865	27,788	955,605	765,726	1,803,719
Earnings on investments	165,460	372	246,220	86,592	527,644
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>1,005,325</b>	<b>28,160</b>	<b>1,201,825</b>	<b>852,318</b>	<b>2,331,363</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	189,279	(1)	173,761	205,456	166,775
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,358</b>	<b>-</b>
<b>Total Expenditures</b>	<b>189,279</b>	<b>(1)</b>	<b>173,761</b>	<b>270,814</b>	<b>166,775</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>816,046</b>	<b>28,161</b>	<b>1,028,064</b>	<b>581,504</b>	<b>2,164,588</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 816,046	 28,161	 1,028,064	 581,504	 2,164,588
<b>Fund Balances, Beginning of Year</b>	<b>2,840,032</b>	<b>147,980</b>	<b>4,368,535</b>	<b>1,457,181</b>	<b>9,268,068</b>
<b>Fund Balances, End of Period</b>	<b>\$ 3,656,078</b>	<b>\$ 176,141</b>	<b>\$ 5,396,599</b>	<b>\$ 2,038,685</b>	<b>\$ 11,432,656</b>

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Eleven Months Ended August 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>
<b>Revenues</b>					
Sales taxes	78,625	418,230	2,827	57,677	65,605
Earnings on investments	419	28,284	23	281	510
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>79,044</u>	<u>446,514</u>	<u>2,850</u>	<u>57,958</u>	<u>66,115</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	(1)	(1)	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	79,045	446,515	2,850	57,958	66,115
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	79,045	446,515	2,850	57,958	66,115
<b>Fund Balances, Beginning of Year</b>	<u>143,910</u>	<u>509,381</u>	<u>8,431</u>	<u>100,314</u>	<u>185,578</u>
<b>Fund Balances, End of Period</b>	<u>\$ 222,955</u>	<u>\$ 955,896</u>	<u>\$ 11,281</u>	<u>\$ 158,272</u>	<u>\$ 251,693</u>

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

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

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	56,019	2,368	304,085	-	\$ 15,246,697
Earnings on investments	865	30	77,229	-	3,329,852
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>56,884</b>	<b>2,398</b>	<b>381,314</b>	<b>-</b>	<b>18,576,549</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	-	-	-	-	1,558,926
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,763</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,689</b>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	56,884	2,398	381,314	-	16,835,860
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	(1,047,048)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,047,048)</b>
Net Change in Fund Balances	56,884	2,398	381,314	-	15,788,812
<b>Fund Balances, Beginning of Year</b>	<b>347,423</b>	<b>12,080</b>	<b>1,475,150</b>	<b>-</b>	<b>58,960,178</b>
<b>Fund Balances, End of Period</b>	<b>\$ 404,307</b>	<b>\$ 14,478</b>	<b>\$ 1,856,464</b>	<b>\$ -</b>	<b>\$ 74,748,990</b>

## **BUDGETARY SCHEDULES**



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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 331,442,391	\$ (2,491,915)	99%
Fines and fees	48,408,705	48,408,705	45,014,990	(3,393,715)	93%
Intergovernmental	3,826,509	3,826,509	3,943,139	116,630	103%
Earnings on investments	8,505,383	9,391,442	12,709,302	3,317,860	135%
Miscellaneous	2,550,503	2,574,996	3,946,482	1,371,486	153%
<b>Total Revenues</b>	<u>397,225,406</u>	<u>398,135,958</u>	<u>397,056,304</u>	<u>(1,079,654)</u>	<u>100%</u>
<b>Expenditures</b>					
Current:					
General administration	95,102,474	90,218,839	78,327,381	11,891,458	87%
Financial administration	15,510,610	17,060,846	14,108,675	2,952,171	83%
Administration of justice	119,279,237	130,650,313	107,641,528	23,008,785	82%
Construction and maintenance	4,848,543	4,878,189	3,885,028	993,161	80%
Health and human services	45,844,490	47,579,092	36,667,062	10,912,030	77%
Cooperative services	1,411,727	1,411,727	1,191,578	220,149	84%
Public safety	72,739,424	81,573,735	60,587,881	20,985,854	74%
Parks and recreation	6,153,524	6,176,239	5,314,777	861,462	86%
Libraries and education	23,437,691	23,431,882	20,345,598	3,086,284	87%
<b>Capital Outlay</b>	<u>766,900</u>	<u>1,319,908</u>	<u>704,488</u>	<u>615,420</u>	<u>53%</u>
<b>Total Expenditures</b>	<u>385,094,620</u>	<u>404,300,770</u>	<u>328,773,996</u>	<u>75,526,774</u>	<u>81%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>12,130,786</u>	<u>(6,164,812)</u>	<u>68,282,308</u>	<u>74,447,120</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(17,723,861)	(16,036,593)	1,687,268	
Tax Note Issued	-	25,138,163	-	(25,138,163)	
<b>Total Other Financing Sources (Uses)</b>	<u>(17,725,399)</u>	<u>7,414,302</u>	<u>(14,868,443)</u>	<u>(22,282,745)</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	<u>(5,594,613)</u>	<u>1,249,490</u>	<u>53,413,865</u>	<u>52,164,375</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>22,114,442</u>		
<b>Fund Balances, Beginning of Year</b>	<u>130,839,776</u>	<u>130,839,776</u>	<u>130,839,776</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 125,245,163</u>	<u>\$ 132,089,266</u>	<u>\$ 206,368,083</u>	<u>\$ 74,278,817</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eleven Months Ended August 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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 397,056,304	\$ 47,989,556	\$ 445,045,861
Expenditures	<u>328,773,996</u>	<u>45,810,115</u>	<u>374,584,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,282,308	2,179,441	70,461,750
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(16,036,593)	-	(16,036,593)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	<u>(14,868,443)</u>	<u>19,935,000</u>	<u>5,066,557</u>
<b>Net Change in Fund Balance</b>	53,413,865	22,114,441	75,528,307
<b>Fund Balance, Beginning of Year</b>			<u>130,839,776</u>
<b>Fund Balance, End of Period</b>			<u><u>\$ 206,368,083</u></u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 115,099,166	\$ (881,074)	99%
Intergovernmental	4,130,000	4,130,000	52,214	(4,077,786)	1%
Earnings on investments	1,000,000	1,000,000	3,089,682	2,089,682	309%
Miscellaneous	1,547,048	1,547,048	751,553	(795,495)	49%
<b>Total Revenues</b>	<b>122,657,288</b>	<b>122,657,288</b>	<b>118,992,615</b>	<b>(3,664,673)</b>	<b>97%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	106,360,618	106,360,618	76,493,142	29,867,476	72%
Interest and fiscal charges	41,432,934	41,432,934	40,791,821	641,113	98%
Debt issuance costs	-	-	-	-	0%
<b>Total Expenditures</b>	<b>147,793,552</b>	<b>147,793,552</b>	<b>117,284,963</b>	<b>30,508,589</b>	<b>79%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(25,136,264)</b>	<b>(25,136,264)</b>	<b>1,707,652</b>	<b>26,843,916</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	1,047,048	1,047,048	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,047,048</b>	<b>1,047,048</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(25,136,264)</b>	<b>(25,136,264)</b>	<b>2,754,700</b>	<b>27,890,964</b>	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>34,914,107</b>	<b>34,914,107</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ (11,393,683)</b>	<b>\$ 9,777,843</b>	<b>\$ 37,668,807</b>	<b>\$ 27,890,964</b>	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 118,992,615	\$ -	\$ 118,992,615
Expenditures	117,284,963	(11,989,600)	105,295,363
<b>Excess of Revenues Over Expenditures</b>	<b>1,707,652</b>	<b>11,989,600</b>	<b>13,697,252</b>
<b>Other Financing Sources (uses)</b>	<b>1,047,048</b>	<b>(11,989,600)</b>	<b>(10,942,552)</b>
<b>Net Change in Fund Balance</b>	<b>2,754,700</b>	<b>-</b>	<b>2,754,700</b>
<b>Fund Balance, Beginning of Year</b>			<b>34,914,107</b>
<b>Fund Balance, End of Period</b>			<b>\$ 37,668,807</b>

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 20,170,027	\$ (190,052)	99%
Fines and fees	7,898,039	7,898,039	5,681,873	(2,216,166)	72%
Intergovernmental	296,496	296,496	219,078	(77,418)	74%
Earnings on investments	395,000	395,000	895,290	500,290	227%
Miscellaneous	255,114	255,114	274,464	19,350	108%
<b>Total Revenues</b>	<b>29,204,728</b>	<b>29,204,728</b>	<b>27,240,732</b>	<b>(1,963,996)</b>	<b>93%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	10,646,584	2,277,528	82%
Operating costs	17,618,211	17,614,211	10,573,598	7,040,613	60%
Information technology costs	16,600	20,600	2,104	18,496	10%
Capital acquisitions	205,350	205,350	166,743	38,607	81%
<b>Total Expenditures</b>	<b>30,764,273</b>	<b>30,764,273</b>	<b>21,389,029</b>	<b>9,375,244</b>	<b>70%</b>
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	5,851,703	7,411,248	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2)	(2)	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>9,623,106</b>	<b>9,623,106</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 7,660,962</b>	<b>\$ 8,063,561</b>	<b>\$ 15,474,807</b>	<b>\$ 7,411,246</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 27,240,732	\$ -	\$ 27,240,732
Expenditures	21,389,029	2	21,389,031
<b>Net Change in Fund Balance</b>	<b>5,851,703</b>	<b>(2)</b>	<b>5,851,701</b>
<b>Fund Balance, Beginning of Year</b>			<b>9,623,106</b>
<b>Fund Balance, End of Period</b>			<b>\$ 15,474,807</b>

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,549,110	\$ (211,734)	98%
Earnings on investments	750,000	750,000	969,166	219,166	129%
Miscellaneous	159,084	159,084	46,019	(113,065)	29%
<b>Total Revenues</b>	<b>12,669,928</b>	<b>12,669,928</b>	<b>12,564,295</b>	<b>(105,633)</b>	<b>99%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	6,610,311	1,199,748	85%
Operating costs	4,095,951	3,898,520	2,434,694	1,463,826	62%
Information technology costs	4,200	18,748	15,727	3,021	84%
Capital acquisitions	59,680	242,563	193,417	49,146	80%
<b>Total Expenditures</b>	<b>11,969,890</b>	<b>11,969,890</b>	<b>9,254,149</b>	<b>2,715,741</b>	<b>77%</b>
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	3,310,146	2,610,108	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(1,511,089)	-	
<b>Fund Balances, Beginning of Year</b>	<b>15,394,569</b>	<b>16,485,426</b>	<b>16,485,426</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 16,094,607</b>	<b>\$ 17,185,464</b>	<b>\$ 18,284,483</b>	<b>\$ 1,099,019</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 12,564,295	\$ 46,535	\$ 12,610,830
Expenditures	9,254,149	1,557,624	10,811,773
<b>Net Change in Fund Balance</b>	<b>3,310,146</b>	<b>(1,511,089)</b>	<b>1,799,057</b>
<b>Fund Balance, Beginning of Year</b>			<b>16,485,426</b>
<b>Fund Balance, End of Period</b>			<b>\$ 18,284,483</b>

**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**  
**August 31, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 714,456	\$ 21,790,420
Due from other funds	-	5,099,262
Other receivables	221,155	27,718
Prepaid expenses	127,755	3,607
Total Current Assets	<u>1,063,366</u>	<u>26,921,007</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,510,504</u>	<u>479,897</u>
Total Noncurrent Assets	<u>3,510,504</u>	<u>479,897</u>
<b>Total Assets</b>	<u>4,573,870</u>	<u>27,400,904</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	715,382	-
Benefits payable	6,260	3,710,271
Due to other funds	5,605,075	22,400
Unearned revenues	179,089	-
Total Current Liabilities	<u>6,505,806</u>	<u>3,732,671</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>-</u>	<u>6,077,438</u>
<b>Total Liabilities</b>	<u>6,505,806</u>	<u>9,810,109</u>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	(132,325)	479,897
Unrestricted	<u>(1,799,611)</u>	<u>17,110,898</u>
<b>Total Net Position (Deficit)</b>	<u>\$ (1,931,936)</u>	<u>\$ 17,590,795</u>

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ 3,221,600	\$ 72,123,179
<b>Total Operating Revenues</b>	<u>3,221,600</u>	<u>72,123,179</u>
<b>Operating Expenses</b>		
Contractual services	3,479,826	15,103,828
Supplies	250,445	-
Benefits provided	-	58,238,817
Other	2,193,756	-
Depreciation	85,622	37,073
Capital outlay	-	14,620
<b>Total Operating Expenses</b>	<u>6,009,649</u>	<u>73,394,338</u>
<b>Operating Income (Loss)</b>	(2,788,049)	(1,271,159)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	5,350
Subsidies	1,214,681	-
<b>Total Non-Operating Revenues</b>	<u>1,214,681</u>	<u>5,350</u>
Change in Net Position	(1,573,368)	(1,265,809)
<b>Total Net Position, Beginning of Year</b>	<u>(358,568)</u>	<u>18,856,604</u>
<b>Total Net Position (Deficit), End of Period</b>	<u>\$ (1,931,936)</u>	<u>\$ 17,590,795</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Eleven Months Ended August 31, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 2,792,307	\$ 74,713,770
Payment of benefits	6,260	(68,004,126)
Payments for services	(5,462,492)	(3,811,157)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(2,663,925)</b>	<b>2,898,487</b>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	5,350
<b>Net Cash Provided by Investing Activities</b>	<b>-</b>	<b>5,350</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	2,674,232	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>2,674,232</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>10,307</b>	<b>2,903,837</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>704,149</b>	<b>18,886,583</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 714,456</b>	<b>\$ 21,790,420</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (2,788,049)	\$ (1,271,159)
Adjustments to operations:		
Depreciation	85,622	37,073
Change in assets and liabilities:		
Decrease (Increase) in other receivables	42,824	157,333
Decrease (Increase) in due from other funds	-	1,942,839
Decrease (Increase) in prepaid expenses	(52,047)	2,433,258
Increase (Decrease) in accounts payable	470,758	-
Increase (Decrease) in benefits payable	6,260	9,364,452
Increase (Decrease) in due to other funds	-	(9,765,309)
Increase (Decrease) in unearned revenue	(429,293)	-
<b>Total Adjustments</b>	<b>124,124</b>	<b>4,169,646</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (2,663,925)</b>	<b>\$ 2,898,487</b>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 7,114,460	\$ 14,675,960	\$ 21,790,420
Due from other funds	3,938,373	1,160,889	5,099,262
Other receivables	-	27,718	27,718
Prepaid expenses	-	3,607	3,607
Total Current Assets	<u>11,052,833</u>	<u>15,868,174</u>	<u>26,921,007</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	479,897	-	479,897
Total Noncurrent Assets	<u>479,897</u>	<u>-</u>	<u>479,897</u>
<b>Total Assets</b>	<u>11,532,730</u>	<u>15,868,174</u>	<u>27,400,904</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	270	22,130	22,400
Total Current Liabilities	<u>270</u>	<u>3,732,401</u>	<u>3,732,671</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>
<b>Total Liabilities</b>	<u>6,077,708</u>	<u>3,732,401</u>	<u>9,810,109</u>
<b>Net Position</b>			
Net investment in capital assets	479,897	-	479,897
Unrestricted	<u>4,975,125</u>	<u>12,135,773</u>	<u>17,110,898</u>
<b>Total Net Position</b>	<u>\$ 5,455,022</u>	<u>\$ 12,135,773</u>	<u>\$ 17,590,795</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 63,558,093	\$ 8,565,086	\$ 72,123,179
<b>Total Operating Revenues</b>	<u>63,558,093</u>	<u>8,565,086</u>	<u>72,123,179</u>
<b>Operating Expenses</b>			
Contractual services	8,891,588	6,212,240	15,103,828
Benefits provided	54,990,766	3,248,051	58,238,817
Depreciation	37,073	-	37,073
Capital outlay	14,620	-	14,620
<b>Total Operating Expenses</b>	<u>63,934,047</u>	<u>9,460,291</u>	<u>73,394,338</u>
<b>Operating Income (Loss)</b>	(375,954)	(895,205)	(1,271,159)
<b>Non-Operating Revenues</b>			
Earnings on investments	5,350	-	5,350
<b>Total Non-Operating Revenues</b>	<u>5,350</u>	<u>-</u>	<u>5,350</u>
<b>Loss before transfers</b>	(370,604)	(895,205)	(1,265,809)
<b>Transfers in</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Position</b>	(370,604)	(895,205)	(1,265,809)
<b>Total Net Position, Beginning of Year</b>	<u>5,825,626</u>	<u>13,030,978</u>	<u>18,856,604</u>
<b>Total Net Position, End of Period</b>	<u>\$ 5,455,022</u>	<u>\$ 12,135,773</u>	<u>\$ 17,590,795</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Eleven Months Ended August 31, 2024**

	Employee Benefits	Other Self- Funded Insurance	Totals
<b>Cash Flows from Operating Activities</b>			
Charges for services	63,710,298	\$ 11,003,472	\$ 74,713,770
Payment of benefits	(61,067,934)	(6,936,192)	(68,004,126)
Payments for services	(1,350,488)	(2,460,669)	(3,811,157)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>1,291,876</u>	<u>1,606,611</u>	<u>2,898,487</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	5,350	-	5,350
<b>Net Cash Provided by Investing Activities</b>	<u>5,350</u>	<u>-</u>	<u>5,350</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,297,226	1,606,611	2,903,837
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>5,817,234</u>	<u>13,069,349</u>	<u>18,886,583</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 7,114,460</u>	<u>\$ 14,675,960</u>	<u>\$ 21,790,420</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	(375,954)	\$ (895,205)	\$ (1,271,159)
Adjustments to operations:			
Depreciation	37,073	-	37,073
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	1,690,106	252,733	1,942,839
Decrease (Increase) in other receivables	152,205	5,128	157,333
Decrease (Increase) in prepaid expenses	-	2,433,258	2,433,258
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,865,614	3,498,838	9,364,452
Increase (Decrease) in due to other funds	(6,077,168)	(3,688,141)	(9,765,309)
<b>Total Adjustments</b>	<u>1,667,830</u>	<u>2,501,816</u>	<u>4,169,646</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 1,291,876</u>	<u>\$ 1,606,611</u>	<u>\$ 2,898,487</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**  
**August 31, 2024**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 90,766	\$ 36,269,326
Investments:		
Fixed Income Fund	11,899,107	-
Domestic Equity Fund	11,859,763	-
International Equity Fund	6,387,351	-
<b>Total Assets</b>	<u>30,236,987</u>	<u>36,269,326</u>
<b>Liabilities</b>		
Due to other governments	-	4,783,022
Due to others	-	457,855
<b>Total Liabilities</b>	<u>-</u>	<u>5,240,877</u>
<b>Net Position</b>		
Restricted for court	-	30,696,519
Restricted for tax	-	331,930
Restricted for benefits	30,236,987	-
<b>Total Net Position</b>	<u>\$ 30,236,987</u>	<u>\$ 31,028,449</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Eleven Months Ended August 31, 2024*

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 10,779,620
Property tax collections	-	1,484,543,016
Earnings (Loss) on investments	5,186,826	1,326,205
<b>Total Additions</b>	<u>5,186,826</u>	<u>1,496,648,841</u>
<b>Deductions</b>		
Court activities	-	14,861,605
Property tax disbursements	-	1,484,618,287
<b>Total Deductions</b>	<u>-</u>	<u>1,499,479,892</u>
Change in fiduciary net position	5,186,826	(2,831,051)
<b>Net Position - Beginning of Year</b>	<u>25,050,161</u>	<u>33,859,500</u>
<b>Net Position - End of Period</b>	<u>\$ 30,236,987</u>	<u>\$ 31,028,449</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 17,626,666	\$ 13,527,708	\$ 5,114,952	\$ 36,269,326
<b>Total Assets</b>	<u>17,626,666</u>	<u>13,527,708</u>	<u>5,114,952</u>	<u>36,269,326</u>
<b>Liabilities</b>				
Due to other governments	-	-	4,783,022	4,783,022
Due to others	<u>255,701</u>	<u>202,154</u>	<u>-</u>	<u>457,855</u>
<b>Total Liabilities</b>	<u>255,701</u>	<u>202,154</u>	<u>4,783,022</u>	<u>5,240,877</u>
<b>Net Position</b>				
Restricted for court activities	17,370,965	13,325,554	-	30,696,519
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>331,930</u>	<u>331,930</u>
<b>Total Net Position</b>	<u>\$ 17,370,965</u>	<u>\$ 13,325,554</u>	<u>\$ 331,930</u>	<u>\$ 31,028,449</u>



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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 5,798,408	\$ 4,981,212	\$ -	\$ 10,779,620
Property tax collections	-	-	1,484,543,016	1,484,543,016
Earnings of investments	851,976	474,229	-	1,326,205
<b>Total Additions</b>	<u>6,650,384</u>	<u>5,455,441</u>	<u>1,484,543,016</u>	<u>1,496,648,841</u>
<b>Deductions</b>				
Court activities	9,735,644	5,125,961	-	14,861,605
Property tax disbursements	-	-	1,484,618,287	1,484,618,287
<b>Total Deductions</b>	<u>9,735,644</u>	<u>5,125,961</u>	<u>1,484,618,287</u>	<u>1,499,479,892</u>
Change in fiduciary net position	(3,085,260)	329,480	(75,271)	(2,831,051)
<b>Net Position - Beginning of Year</b>	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
<b>Net Position - End of Period</b>	<u>\$ 17,370,965</u>	<u>\$ 13,325,554</u>	<u>\$ 331,930</u>	<u>\$ 31,028,449</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**  
**August 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
<b>Assets</b>							
Cash and cash equivalents	\$ 3,128,801	\$ 8,400	\$ 107,107,849	\$ 5,151,830	\$ 817,409	\$ 802	\$ 116,215,091
Investments	-	-	168,714,683	95,667,153	-	-	264,381,836
Due from primary government	-	-	-	-	-	-	-
Miscellaneous receivables	-	-	4,152	-	62,500	-	66,652
Capital assets, not being depreciated	-	-	136,015,479	27,392,648	-	-	163,408,127
Capital assets, net of accumulated depreciation	-	-	192,480,823	155,215,713	-	-	347,696,536
<b>Total Assets</b>	<b>3,128,801</b>	<b>8,400</b>	<b>604,322,986</b>	<b>283,427,344</b>	<b>879,909</b>	<b>802</b>	<b>891,768,242</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	1,643,432	-	-	-	1,643,432
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>1,643,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,643,432</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	37,176	-	583,929	-	-	-	621,105
Retainage payable	-	-	2,361,761	289,945	-	-	2,651,706
Due to primary government	-	-	194,663	12,329	-	-	206,992
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
<b>Total Liabilities</b>	<b>16,603,718</b>	<b>-</b>	<b>361,221,021</b>	<b>180,218,344</b>	<b>-</b>	<b>-</b>	<b>558,043,083</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	8,444,231	-	-	8,444,231
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,444,231</b>	<b>-</b>	<b>-</b>	<b>8,444,231</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	-	-	101,316,118	(5,263,585)	-	-	96,052,533
Debt service	-	-	21,478,213	10,572,749	-	-	32,050,962
Unrestricted	(13,474,917)	8,400	121,951,066	89,455,605	879,909	802	198,820,865
<b>Total Net Position (Deficit)</b>	<b>\$ (13,474,917)</b>	<b>\$ 8,400</b>	<b>\$ 244,745,397</b>	<b>\$ 94,764,769</b>	<b>\$ 879,909</b>	<b>\$ 802</b>	<b>\$ 326,924,360</b>

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.

Aug 31, 2024 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**      *Page 1 of 2*  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Eleven Months Ended August 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
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 17,567,652	\$ 48,814,212	\$ -	\$ -	\$ -
Interest on long-term debt	10,786,527	-	-	-	-
Debt service fees	1,840,544	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>30,194,723</b>	<b>48,814,212</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	12,747,871	33,833,304	14,154	-	-
Interest on long-term debt	5,754,275	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>18,502,146</b>	<b>33,833,304</b>	<b>14,154</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 48,696,869</b>	<b>\$ 82,647,516</b>	<b>\$ 14,154</b>	<b>-</b>	<b>-</b>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	20
<b>Total General Revenues</b>				-	20
Changes in Net Position (Deficit)				-	20
<b>Net Position (Deficit), Beginning of Year, as restated</b>				(13,474,917)	8,380
<b>Net Position (Deficit), End of Period</b>				<u>\$ (13,474,917)</u>	<u>\$ 8,400</u>

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

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

**FORT BEND COUNTY, TEXAS**

Page 2 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET  
POSITION (DEFICIT)  
COMPONENT UNITS  
For the Eleven Months Ended August 31, 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	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 31,246,560	\$ -	\$ -	\$ -	\$ 31,246,560
Interest on long-term debt	(10,786,527)	-	-	-	(10,786,527)
Debt service fees	(1,840,544)	-	-	-	(1,840,544)
<b>Total Fort Bend County Toll Road Authority</b>	<b>18,619,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,619,489</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	21,099,587	-	-	21,099,587
Interest on long-term debt	-	(5,754,275)	-	-	(5,754,275)
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>15,345,312</b>	<b>-</b>	<b>-</b>	<b>15,345,312</b>
<b>Totals Component Units</b>	<b>18,619,489</b>	<b>15,345,312</b>	<b>-</b>	<b>-</b>	<b>33,964,801</b>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	9,575,219	5,045,399		2	14,620,640
<b>Total General Revenues</b>	<b>9,575,219</b>	<b>5,045,399</b>	<b>-</b>	<b>2</b>	<b>14,620,640</b>
Changes in Net Position (Deficit)	28,194,708	20,390,711	-	2	48,585,441
<b>Net Position (Deficit), Beginning of Year</b>	<b>216,550,689</b>	<b>74,374,058</b>	<b>879,909</b>	<b>800</b>	<b>278,338,919</b>
<b>Net Position (Deficit), End of Period</b>	<b>\$ 244,745,397</b>	<b>\$ 94,764,769</b>	<b>\$ 879,909</b>	<b>\$ 802</b>	<b>\$ 326,924,360</b>

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**
**August 31, 2024**
**Primary Government**

<b>Cash and Investments</b>	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Total Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Cash deposits	\$ 28,311,178	\$ 21,790,420	\$ 50,101,598	\$ 714,456	\$ 50,816,054
Investment pools:					
LOGIC	8,328,241	-	8,328,241	-	8,328,241
Texas CLASS	107,535,586	-	107,535,586	-	107,535,586
Texas Range	2,762	-	2,762	-	2,762
Money market funds	-	-	-	-	-
<b>Totals cash and cash equivalents</b>	<b>144,177,767</b>	<b>21,790,420</b>	<b>165,968,187</b>	<b>714,456</b>	<b>166,682,643</b>
<b>Investments</b>					
Government Securities	159,381,444		159,381,444		159,381,444
Commercial Paper	132,249,936	-	132,249,936	-	132,249,936
<b>Total Cash and Investments</b>	<b>\$ 435,809,147</b>	<b>\$ 21,790,420</b>	<b>\$ 457,599,567</b>	<b>\$ 714,456</b>	<b>\$ 458,314,023</b>

**Fiduciary Funds and Component Units**

	<b>Fiduciary Funds</b>		<b>Discretely Presented Component Units</b>
<b>Cash and Investments</b>	<b>Custodial Funds</b>	<b>OPEB Trust Fund</b>	
Cash deposits	\$ 12,193,091	\$ -	\$ 18,845,812
Investment pools:			
LOGIC	-	-	6,004,982
Texas CLASS	24,076,235		87,482,746
Texas Range	-	-	1,185
TexPool	-	-	3,125,285
Money market funds	-	90,766	755,081
<b>Totals cash and cash equivalents</b>	<b>36,269,326</b>	<b>90,766</b>	<b>116,215,091</b>
<b>Investments</b>			
Government Securities			167,870,414
Commercial Paper	-	-	96,511,422
Fixed Income Fund	-	11,899,107	-
Domestic Equity Fund	-	11,859,763	-
International Equity Fund	-	6,387,351	-
<b>Total Cash and Investments</b>	<b>\$ 36,269,326</b>	<b>\$ 30,236,987</b>	<b>\$ 380,596,927</b>



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

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
<b>General Obligation Bonds and Certificates of Obligation</b>					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,383,900
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	36,330,350
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	65,030,100
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	62,645,500
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	75,351,775
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,980,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	3,054,190	3,481,524
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
33,775,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000	51,577,500
82,130,000	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
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	111,810,000	65,096,808
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	34,365,000	20,005,421
24,925,000	Tax Anticipation Note, Series 2024	5.00	2025	24,925,000	630,049
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	93,840,000	40,401,817
<b>Total General Obligation Bonds</b>				<u>\$ 1,003,984,190</u>	<u>\$ 1,238,318,753</u>
<b>Notes Payable</b>					
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 5,860,000	\$ 6,025,890
30,000,000	Tax Note Series 2022	3.50	2029	25,425,000	28,156,750
<b>Total Tax Notes</b>				<u>\$ 31,285,000</u>	<u>\$ 34,182,640</u>
<b>Capital Financing</b>					
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
2,263,306	Isilon Storage	3.31	2028	2,263,306	2,453,351
1,850,935	VxRail Servers	3.31	2028	1,850,935	2,006,354
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	1,140,680	1,289,806
<b>Total Capital Financing</b>				<u>\$ 124,028,957</u>	<u>\$ 195,477,944</u>
<b>Leases</b>					
\$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
<b>Total Leases</b>				<u>\$ 284,946</u>	<u>\$ 290,762</u>
<b>Technology Financing (SBITA)</b>					
\$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
<b>Total SBITAs Payable</b>				<u>\$ 9,009,283</u>	<u>\$ 9,885,595</u>



## **STATISTICAL SECTION**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>344,366,239</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>	<b>466,602,337</b>
<b>Expenditures</b>					
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
<b>Capital Outlay</b>	<b>28,911,628</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>	<b>80,497,157</b>
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<b>360,100,448</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>	<b>528,220,612</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>
<b>Other Financing Sources (Uses)</b>					
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	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>40,972,653</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>	<b>41,554,883</b>
<b>Net Change in Fund Balances</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	9.40%	9.83%	10.04%	10.90%	11.23%

Aug 31, 2024 Monthly Financial Report

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

	Fiscal Year				Eleven Months Ended August 31,
	2020	2021	2022	2023	2024
<b>Revenues</b>					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,260,694
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	15,246,698
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	54,638,570
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	62,894,002
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	29,377,296
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	22,452,021
<b>Total Revenues</b>	<b>546,692,991</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>643,622,653</b>	<b>662,869,281</b>
<b>Expenditures</b>					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	87,410,450
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	14,108,725
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	140,370,470
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	73,188,273
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	60,667,462
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	1,218,026
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	81,814,097
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	6,881,763
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	20,537,931
<b>Capital Outlay</b>	<b>101,302,683</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>112,165,159</b>	<b>137,587,004</b>
<b>Debt Service:</b>					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	59,335,142
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	41,031,438
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	459,084
<b>Total Expenditures</b>	<b>615,351,821</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>728,553,935</b>	<b>724,609,865</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(68,658,830)</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>(84,931,282)</b>	<b>(61,740,584)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	38,186,791
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(38,186,791)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	103,880,000
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	8,641,503
Payments to current refunding bond agent	(40,355,628)	-	-	-	-
Tax Notes/ Capital Leases issued	9,349,781	100,349,229	22,018,098	10,041,880	7,945,400
<b>Total Other Financing Sources (Uses)</b>	<b>115,732,085</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>148,589,072</b>	<b>120,466,903</b>
<b>Net Change in Fund Balances</b>	<b>\$ 47,073,255</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 63,657,790</b>	<b>\$ 58,726,319</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	12.98%	11.05%	12.29%	13.21%	17.10%

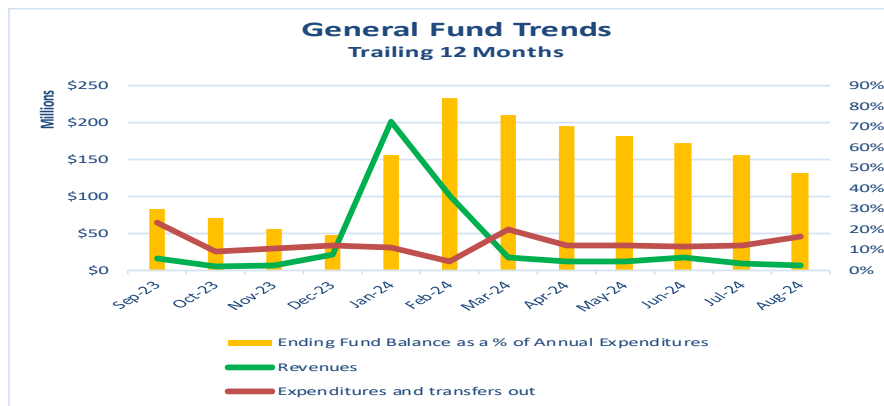
Aug 31, 2024 Monthly Financial Report

# FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	9/30/23	10/31/23	11/30/23	12/31/23	1/31/24	2/29/24
<b>Revenues</b>						
Property taxes	\$ 478,157	\$ 109,603	\$ 182,155	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197
Fines and fees	4,222,044	2,561,706	2,942,817	3,147,063	4,291,038	3,551,318
Intergovernmental	8,872,698	1,089,787	1,067,491	2,441,180	1,206,977	14,841,443
Earnings on investments	1,017,593	825,392	637,911	1,054,182	749,429	1,056,239
Miscellaneous	1,379,044	1,274,244	1,468,975	1,846,417	1,274,585	1,314,357
<b>Total Revenues</b>	<b>15,969,536</b>	<b>5,860,732</b>	<b>6,299,349</b>	<b>21,370,698</b>	<b>201,896,837</b>	<b>133,645,554</b>
<b>Expenditures</b>						
Current:						
General administration	4,830,448	4,747,769	4,409,737	7,289,470	5,995,228	7,103,607
Financial administration	1,634,325	1,158,464	1,127,883	1,656,135	1,232,542	1,150,951
Administration of justice	14,141,358	8,606,472	8,965,970	9,279,240	9,571,617	8,677,632
Construction and maintenance	550,229	298,834	306,193	316,433	350,533	345,441
Health and human services	7,759,759	3,318,277	3,678,542	4,217,176	4,612,861	4,358,198
Cooperative services	222,444	73,142	103,230	79,423	79,375	80,667
Public safety	12,102,796	5,911,638	6,387,300	6,858,345	6,281,768	6,351,970
Parks and recreation	618,537	318,826	358,923	597,499	379,276	600,523
Libraries and education	2,445,059	1,472,952	1,624,614	1,806,433	1,678,057	2,093,909
<b>Capital Outlay</b>	<b>(137,087)</b>	<b>113,493</b>	<b>912,414</b>	<b>58,000</b>	<b>109,915</b>	<b>280,391</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>44,167,868</b>	<b>26,019,867</b>	<b>27,874,806</b>	<b>32,158,154</b>	<b>30,291,172</b>	<b>31,043,289</b>
<b>Excess (Deficiency) of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under) Expenditures</b>	<b>(28,198,332)</b>	<b>(20,159,135)</b>	<b>(21,575,457)</b>	<b>(10,787,456)</b>	<b>171,605,665</b>	<b>102,602,265</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	(187,311)	-	937,223	-	-	19,935,000
Transfers (out)	(829,635)	-	(2,986,593)	(1,450,000.0)	(1,450,000)	(1,450,000)
Debt issuance	(19,935,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(20,951,946)</b>	<b>-</b>	<b>(2,049,370)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>18,485,000</b>
Net Change in Fund Balances	(49,150,278)	(20,159,135)	(23,624,827)	(12,237,456)	170,155,665	121,087,265
<b>Fund Balances, Beginning of Period</b>	<b>179,990,060</b>	<b>130,839,782</b>	<b>110,680,647</b>	<b>87,055,820</b>	<b>74,818,364</b>	<b>244,974,029</b>
<b>Fund Balances, End of Period</b>	<b>\$ 130,839,782</b>	<b>\$ 110,680,647</b>	<b>\$ 87,055,820</b>	<b>\$ 74,818,364</b>	<b>\$ 244,974,029</b>	<b>\$ 366,061,294</b>

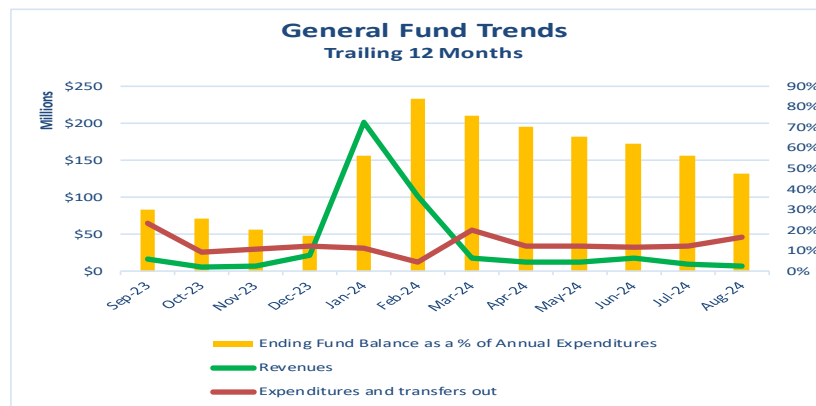


# FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	3/31/24	4/30/24	5/31/24	6/30/24	7/31/24	8/31/24
<b>Revenues</b>						
Property taxes	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947	\$	\$ 225,531.00
Fines and fees	3,433,562	3,891,695	3,908,090	9,506,710	3,416,447	4,029,544
Intergovernmental	5,410,256	2,089,118	4,014,400	2,926,275	3,452,749	1,050,565
Earnings on investments	1,484,252	1,737,289	1,758,520	1,094,409	1,437,349	900,820
Miscellaneous	2,623,764	802,861	1,590,508	1,791,008	1,315,229	1,295,492
<b>Total Revenues</b>	<b>17,379,115</b>	<b>11,771,441</b>	<b>12,448,053</b>	<b>17,250,349</b>	<b>9,621,774</b>	<b>7,501,952</b>
<b>Expenditures</b>						
Current:						
General administration	19,332,688	5,622,957	6,057,636	5,773,694	5,836,452	10,620,735
Financial administration	1,563,763	1,174,845	1,128,021	1,171,777	1,187,322	1,556,972
Administration of justice	12,310,293	10,375,860	8,792,285	10,323,943	9,828,504	12,963,323
Construction and maintenance	443,956	362,624	385,408	419,105	313,718	449,815
Health and human services	5,722,982	4,077,727	5,628,875	5,080,136	4,245,151	6,784,977
Cooperative services	287,368	171,941	81,155	90,978	69,958	100,789
Public safety	8,745,890	6,625,569	6,266,017	6,432,645	6,906,023	8,671,372
Parks and recreation	952,192	478,016	378,292	364,135	354,225	532,870
Libraries and education	2,356,272	1,795,488	1,770,018	1,716,970	1,703,740	2,328,030
<b>Capital Outlay</b>	<b>1,989,574</b>	<b>1,934,208</b>	<b>1,480,838</b>	<b>342,116</b>	<b>1,701,594</b>	<b>1,032,995</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>53,704,978</b>	<b>32,619,235</b>	<b>31,968,545</b>	<b>31,715,499</b>	<b>32,146,687</b>	<b>45,041,878</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(36,325,863)</b>	<b>(20,847,794)</b>	<b>(19,520,492)</b>	<b>(14,465,150)</b>	<b>(22,524,913)</b>	<b>(37,539,926)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	230,927	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,450,000)</b>	<b>(1,219,073)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>
<b>Net Change in Fund Balances</b>	<b>(37,775,863)</b>	<b>(22,066,867)</b>	<b>(20,970,492)</b>	<b>(15,915,150)</b>	<b>(23,974,913)</b>	<b>(38,989,926)</b>
<b>Fund Balances, Beginning of Period</b>	<b>366,061,294</b>	<b>328,285,431</b>	<b>306,218,564</b>	<b>285,248,072</b>	<b>269,332,922</b>	<b>245,358,009</b>
<b>Fund Balances, End of Period</b>	<b>\$ 328,285,431</b>	<b>\$ 306,218,564</b>	<b>\$ 285,248,072</b>	<b>\$ 269,332,922</b>	<b>\$ 245,358,009</b>	<b>\$ 206,368,083</b>



Aug 31, 2024 Monthly Financial Report