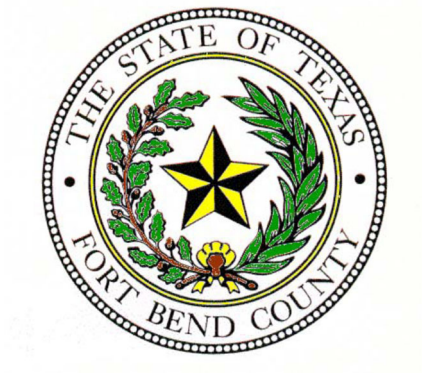


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Twelve Months Ended September 30, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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December 4, 2024

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant", is written over a horizontal line.

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 270,902,372	\$ 803,319	\$ 271,705,691	\$ 132,727,831
Investments	411,482,137	-	411,482,137	256,837,601
Receivables:				
Taxes, net	17,475,554	-	17,475,554	-
Grants	10,839,451	-	10,839,451	-
Fines and fees	47,917,190	-	47,917,190	-
Other	34,197,480	312,744	34,510,224	8,527,633
Internal Balances	5,605,075	(5,605,075)	-	-
Prepaid items	2,688,260	116,621	2,804,881	-
Due from component units	8,404,195	-	8,404,195	-
Capital assets, not being depreciated	827,679,778	-	827,679,778	169,712,352
Capital assets, net of accumulated depreciation	2,784,794,502	3,502,288	2,788,296,790	346,682,084
Total Assets	4,421,985,994	(870,103)	4,421,115,891	914,487,501
Deferred Outflows of Resources				
Deferred outflows - debt refunding	1,343,498	-	1,343,498	(167,293)
Deferred outflows related to post-employment benefits	138,426,744	-	138,426,744	-
Total Deferred Outflows of Resources	139,770,242	-	139,770,242	(167,293)
Liabilities				
Accounts payable and accrued expenses	81,842,050	1,001,282	82,843,332	621,105
Retainage payable	9,754,800	-	9,754,800	2,891,983
Accrued interest payable	5,002,196	-	5,002,196	1,727,859
Unearned revenues	41,094,332	356,821	41,451,153	-
Due to component units	-	-	-	-
Due to primary government	-	-	-	8,404,195
Due to other governments	7,608,612	-	7,608,612	-
Long-term Liabilities:				
Long-term liabilities due within one-year	79,352,384	-	79,352,384	17,480,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	1,199,112,630	-	1,199,112,630	531,271,705
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	330,375,529	-	330,375,529	-
Total Liabilities	1,800,340,604	1,358,103	1,801,698,707	562,396,847
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	7,711,780
Deferred inflows related to post-employment benefits	359,460,467	-	359,460,467	-
Total Deferred Inflows of Resources	359,460,467	-	359,460,467	7,711,780
Net Position (Deficit)				
Net investment in capital assets	2,570,988,596	3,502,288	2,574,490,884	106,389,316
Restricted for:				
Debt service	67,909,272	-	67,909,272	32,333,809
Construction and maintenance	122,382,830	-	122,382,830	-
Other	17,750,197	-	17,750,197	-
Unrestricted	(377,075,730)	(5,730,494)	(382,806,224)	205,488,456
Total Net Position	\$ 2,401,955,165	\$ (2,228,206)	\$ 2,399,726,959	\$ 344,211,581

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Twelve Months Ended September 30, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 112,230,872	\$ 19,151,785	\$ 12,225,588	\$ -
Financial administration	16,198,371	9,287,969	-	-
Administration of justice	249,911,210	11,903,905	11,113,793	-
Construction and maintenance	97,896,542	8,187,605	-	5,825,234
Health and human services	76,952,395	16,877,396	49,705,329	-
Cooperative services	1,530,796	-	-	-
Public safety	101,405,437	16,015,266	4,713,788	-
Parks and recreation	13,879,322	254,087	288,000	-
Libraries and education	24,993,058	143,457	85,741	-
Interest on long-term debt	34,928,198	-	1,211,087	-
Total governmental activities	729,926,201	81,821,470	79,343,326	5,825,234
Business-Type Activities				
EPICenter Operations	6,469,325	3,385,006	1,214,681	-
Total Primary Government	\$ 736,395,526	\$ 85,206,476	\$ 80,558,007	\$ 5,825,234
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	33,732,989	60,393,242	-	-
FB Grand Parkway Toll Road Authority	18,281,886	41,907,271	-	18,287
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 52,014,875	\$ 102,300,513	\$ -	\$ 18,287

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Twelve Months Ended September 30, 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	\$ (80,853,499)		\$ (80,853,499)	
Financial administration	(6,910,402)		(6,910,402)	
Administration of justice	(226,893,512)		(226,893,512)	
Construction and maintenance	(83,883,703)		(83,883,703)	
Health and human services	(10,369,670)		(10,369,670)	
Cooperative services	(1,530,796)		(1,530,796)	
Public safety	(80,676,383)		(80,676,383)	
Parks and recreation	(13,337,235)		(13,337,235)	
Libraries and education	(24,763,860)		(24,763,860)	
Interest on long-term debt	(33,717,111)		(33,717,111)	
Total governmental activities	(562,936,171)		(562,936,171)	
Business-Type Activities				
EPICenter Operations		\$ (1,869,638)	(1,869,638)	
Total Primary Government	(562,936,171)	(1,869,638)	(564,805,809)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				26,660,253
FB Grand Parkway Toll Road Authority				23,643,672
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				50,303,925
General Revenues:				
Property taxes, penalties, and interest	479,992,167	-	479,992,167	-
Sales taxes	21,014,795	-	21,014,795	-
Earnings on investments	31,967,543	-	31,967,543	15,568,737
Miscellaneous	8,801,174	-	8,801,174	-
Total General Revenues	541,775,679	-	541,775,679	15,568,737
Changes in Net Position	(21,160,492)	(1,869,638)	(23,030,130)	65,872,662
Net Position, Beginning of Year, as restated	2,423,115,657	(358,568)	2,422,757,089	278,338,919
Net Position, End of Period	\$ 2,401,955,165	\$ (2,228,206)	\$ 2,399,726,959	\$ 344,211,581

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 85,573,035	\$ 10,541,972	\$ 72,704,684	\$ 27,921
Investments	85,284,845	31,860,482	190,657,774	31,261,810
Taxes receivable, net	10,051,840	2,424,174	-	-
Grants receivable	7,551,052	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	4,248,094	26,786,651	533,679	-
Due from other funds	70,089,880	1,298,189	-	-
Due from component units	8,404,195	-	-	-
Prepaid items	79,247	-	-	-
Total Assets	\$ 319,199,378	\$ 72,911,468	\$ 263,896,137	\$ 31,289,731
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 59,654,747	\$ -	\$ 1,094,164	\$ -
Accrued payroll	11,321,495	-	-	-
Retainage payable	1,303,521	-	8,370,178	69,718
Due to other funds	1,685,703	-	55,163,430	1,455,936
Due to other governments	3,772,715	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	5,840,507	-	-	29,764,077
Total Liabilities	108,503,688	-	64,627,772	31,289,731
Deferred Inflows of Resources				
Unavailable revenue-property taxes	10,051,840	2,424,174	-	-
Unavailable revenue-other	49,670,784	27,323,002	-	-
Total Deferred Inflows of Resources	59,722,624	29,747,176	-	-
		536,351		
Fund Balances				
Nonspendable	79,247	-	-	-
Restricted	8,477,428	43,164,292	199,268,365	-
Committed	4,704,477	-	-	-
Unassigned	137,711,914	-	-	-
Total Fund Balances	150,973,066	43,164,292	199,268,365	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 319,199,378	\$ 72,911,468	\$ 263,896,137	\$ 31,289,731

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 31,974,419	\$ 48,033,956	\$ 248,855,987
Investments	45,230,526	27,186,700	411,482,137
Taxes receivable, net	3,716,094	1,283,446	17,475,554
Grants receivable	-	3,288,400	10,839,452
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	2,584,459	34,169,763
Due from other funds	-	404,258	71,792,327
Due from component units	-	-	8,404,195
Prepaid items	-	23,644	102,891
Total Assets	\$ 80,937,919	\$ 82,804,863	\$ 851,039,496
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 21,339	\$ 60,770,250
Accrued payroll	-	-	11,321,495
Retainage payable	11,383	-	9,754,800
Due to other funds	1,906,345	11,378,948	71,590,362
Due to other governments	-	4,025,854	7,798,569
Notes payable	-	-	24,925,000
Unearned revenues	-	5,262,386	40,866,970
Total Liabilities	1,917,728	20,688,527	227,027,446
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,003,500	13,479,514
Unavailable revenue-other	-	-	76,993,786
Total Deferred Inflows of Resources	-	1,003,500	90,473,300
Fund Balances			
Nonspendable	-	23,644	102,891
Restricted	79,020,191	61,089,192	391,019,468
Committed	-	-	4,704,477
Unassigned	-	-	137,711,914
Total Fund Balances	79,020,191	61,112,836	533,538,750
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 80,937,919	\$ 82,804,863	\$ 851,039,496



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

Total fund balances, governmental funds	\$ 533,538,750
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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.	3,611,998,013
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	90,473,289
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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	(1,143,626,113)
Deferred charges on debt refunding	1,343,498
Compensated absences	(12,827,089)
Premiums on issuance of debt	(97,086,812)
Accrued interest payable on bonds	(5,002,196)

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	(46,198,071)
Total Other post-employment benefits ("OPEB") liability	(330,375,529)
Deferred outflows related to post-employment activities	138,426,744
Deferred inflows related to post-employment activities	(359,460,467)

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.	20,751,148
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Net Position of Governmental Activities	<u>\$ 2,401,955,165</u>
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FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Twelve Months Ended September 30, 2024
Page 1 of 2

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 331,290,826	\$ 115,046,688	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	49,877,738	-	-	114,619
Intergovernmental	54,391,344	4,098,266	4,323,089	7,602,325
Earnings on investments	13,489,503	3,344,036	5,250,803	2,747,427
Miscellaneous	16,309,014	1,962,640	156,197	-
Total Revenues	465,358,425	124,451,630	9,730,089	10,464,371
Expenditures				
Current:				
General administration	96,055,888	-	1,975,280	-
Financial administration	15,504,913	-	-	-
Administration of justice	120,475,053	-	453,998	-
Construction and maintenance	4,725,806	-	36,467,996	-
Health and human services	59,835,564	-	389,339	7,488,356
Cooperative services	1,414,065	-	-	-
Public safety	85,619,643	-	1,731,725	-
Parks and recreation	5,903,838	-	2,015,699	-
Libraries and education	22,272,260	-	157,326	-
Capital Outlay	11,983,801	9,444,464	159,922,150	2,976,015
Debt Service:				
Principal	-	56,599,405	-	-
Interest and fiscal charges	-	40,792,309	-	-
Debt issuance costs	-	172,276	3,025,898	-
Total Expenditures	423,790,831	107,008,454	206,139,411	10,464,371
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,567,594	17,443,176	(196,409,322)	-
Other Financing Sources (Uses)				
Transfers in	21,103,150	1,047,048	-	-
Transfers (out)	(42,537,454)	(19,935,000)	-	-
General obligation bonds and notes issued	-	-	343,895,000	-
Premium on general obligation bonds issued	-	250,496	37,637,694	-
Lease and capital financing initiation	-	9,444,465	-	-
Total Other Financing Sources (Uses)	(21,434,304)	(9,192,991)	381,532,694	-
Net Change in Fund Balances	20,133,290	8,250,185	185,123,372	-
Fund Balances, Beginning of Year	130,839,776	34,914,107	14,144,992	-
Fund Balances, End of Period	\$ 150,973,066	\$ 43,164,292	\$ 199,268,365	\$ -

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 31,705,684	\$ 478,043,198
Sales taxes	21,014,795	-	21,014,795
Fines and fees	-	11,879,467	61,871,824
Intergovernmental	-	16,041,244	86,456,268
Earnings on investments	3,750,376	3,379,655	31,961,800
Miscellaneous	-	6,975,619	25,403,470
Total Revenues	24,765,171	69,981,669	704,751,355
Expenditures			
Current:			
General administration	-	3,033,624	101,064,792
Financial administration	-	50	15,504,963
Administration of justice	-	32,209,910	153,138,961
Construction and maintenance	3,472,963	38,007,748	82,674,513
Health and human services	-	2,055,548	69,768,807
Cooperative services	-	-	1,414,065
Public safety	-	5,027,242	92,378,610
Parks and recreation	-	-	7,919,537
Libraries and education	-	72,506	22,502,092
Capital Outlay	185,145	3,401,584	187,913,159
Debt Service:			
Principal	-	2,777,000	59,376,405
Interest and fiscal charges	-	239,617	41,031,926
Debt issuance costs	-	-	3,198,174
Total Expenditures	3,658,108	86,824,829	837,886,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,107,063	(16,843,160)	(133,134,649)
Other Financing Sources (Uses)			
Transfers in	-	17,537,454	39,687,652
Transfers (out)	(1,047,048)	(1,168,150)	(64,687,652)
General obligation bonds and notes issued	-	-	343,895,000
Premium on general obligation bonds issued	-	-	37,888,190
Lease and capital financing initiation	-	-	9,444,465
Total Other Financing Sources (Uses)	(1,047,048)	16,369,304	366,227,655
Net Change in Fund Balances	20,060,015	(473,856)	233,093,006
Fund Balances, Beginning of Year	58,960,176	61,586,692	300,445,743
Fund Balances, End of Period	\$ 79,020,191	\$ 61,112,836	\$ 533,538,749

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 Twelve Months Ended September 30, 2024**

Net change in fund balances - total governmental funds \$ 233,093,006

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 \$188,322,495 was exceeded by depreciation of \$139,671,434 in the current period. 48,651,049

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 (343,895,000)

Premium on bonds issued (37,888,190)

Leases and capital financing (9,444,465)

Repayments:

Principal repayments 59,376,405

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting. 4,326,995

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. 1,894,545

Change in net position of governmental activities \$ (21,160,492)

**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
September 30, 2024

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	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 4,393,925	\$ 1,244,494	\$ 1,467,956	\$ 8,124,986	\$ 6,725,544
Investments	10,524,631	-	-	4,816,597	10,793,009
Taxes receivable, net	-	279,945	-	611,649	391,852
Grants receivable	-	-	35,002	-	-
Other receivables	-	-	16,741	1,393,734	1,159,094
Due from other funds	-	-	-	22,733	-
Prepaid items	-	-	3,260	10,148	7,828
Total Assets	\$ 14,918,556	\$ 1,524,439	\$ 1,522,959	\$ 14,979,847	\$ 19,077,327
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,500	\$ -
Due to other funds	-	35,591	2,839,688	3,192,669	2,899,270
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	35,591	2,839,688	3,199,169	2,899,270
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	611,648	391,852
Total Deferred Inflows of Resources	-	-	-	611,648	391,852
Fund Balances:					
Nonspendable	-	-	3,260	10,148	7,828
Restricted	14,918,556	1,488,848	(1,319,989)	11,158,882	15,778,377
Total Fund Balances	14,918,556	1,488,848	(1,316,729)	11,169,030	15,786,205
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,918,556	\$ 1,524,439	\$ 1,522,959	\$ 14,979,847	\$ 19,077,327

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

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	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 29,580	\$ 181,901	\$ 513,199	\$ 9,015	\$ 101,557
Investments	-	1,052,463	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	188	641	-	-	100
Due from other funds	-	52,039	1,176	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 29,768	\$ 1,287,044	\$ 514,375	\$ 9,015	\$ 101,657
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	63,508	3,795	-	2,356
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	63,508	3,795	-	2,356
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	29,768	1,223,536	510,580	9,015	99,301
Total Fund Balances	29,768	1,223,536	510,580	9,015	99,301
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 29,768	\$ 1,287,044	\$ 514,375	\$ 9,015	\$ 101,657

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

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 194,442	\$ 56,159	\$ 250,950	\$ 80,051	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	100	3,528	-
Due from other funds	1,125	-	-	5	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 195,567	\$ 56,159	\$ 251,050	\$ 83,584	\$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	195,567	56,159	251,050	83,584	-
Total Fund Balances	195,567	56,159	251,050	83,584	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 195,567	\$ 56,159	\$ 251,050	\$ 83,584	\$ -

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 84,118	\$ 5,959,670	\$ 93,637	\$ 1,169,290	\$ 8,709,374
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	7,746	-	-
Due from other funds	-	160,364	-	-	-
Prepaid items	-	1,128	-	-	350
Total Assets	\$ 84,118	\$ 6,121,162	\$ 101,383	\$ 1,169,290	\$ 8,709,724
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	5,632	94,051	-	60,358	139,444
Due to other governments	-	-	-	-	3,563,954
Unearned revenues	-	-	-	-	-
Total Liabilities	5,632	94,051	-	60,358	3,703,398
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	1,128	-	-	350
Restricted	78,486	6,025,983	101,383	1,108,932	5,005,976
Total Fund Balances	78,486	6,027,111	101,383	1,108,932	5,006,326
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 84,118	\$ 6,121,162	\$ 101,383	\$ 1,169,290	\$ 8,709,724

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

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	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 23,661	\$ 156,169	\$ 94	\$ 171,711	\$ (1,473,898)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	4,826	1,563,134
Other receivables	-	-	-	-	-
Due from other funds	78	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 23,739	\$ 156,169	\$ 94	\$ 176,537	\$ 89,236
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,232	-	48,722	89,236
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	94	-	-
Total Liabilities	-	2,232	94	48,722	89,236
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	23,739	153,937	-	127,815	-
Total Fund Balances	23,739	153,937	-	127,815	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 23,739	\$ 156,169	\$ 94	\$ 176,537	\$ 89,236

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

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	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 221,359	\$ 19,704	\$ 196,772	\$ 1,281,889	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	29,422	1,656,016	-
Other receivables	1,587	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	930	-	-
Total Assets	<u>\$ 222,946</u>	<u>\$ 19,704</u>	<u>\$ 227,124</u>	<u>\$ 2,937,905</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	30	-	9,545	1,438,884	-
Due to other governments	-	-	-	-	-
Unearned revenues	222,871	19,704	-	1,499,021	-
Total Liabilities	<u>222,901</u>	<u>19,704</u>	<u>9,545</u>	<u>2,937,905</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	930	-	-
Restricted	45	-	216,649	-	827,079
Total Fund Balances	<u>45</u>	<u>-</u>	<u>217,579</u>	<u>-</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 222,946</u>	<u>\$ 19,704</u>	<u>\$ 227,124</u>	<u>\$ 2,937,905</u>	<u>\$ 827,079</u>

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

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	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment Reinvest Zone#1	Totals Non-major Special Revenue Funds
Assets				
Cash and cash equivalents	\$ 3,793,472	\$ 3,426,014	\$ 82	\$ 48,033,956
Investments	-	-	-	27,186,700
Taxes receivable, net	-	-	-	1,283,446
Grants receivable	-	-	-	3,288,400
Other receivables	1,000	-	-	2,584,459
Due from other funds	165,909	829	-	404,258
Prepaid items	-	-	-	23,644
Total Assets	\$ 3,960,381	\$ 3,426,843	\$ 82	\$ 82,804,863
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 21,339
Due to other funds	424,846	29,091	-	11,378,948
Due to other governments	-	461,900	-	4,025,854
Unearned revenues	3,520,696	-	-	5,262,386
Total Liabilities	3,960,381	490,991	-	20,688,527
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	1,003,500
Total Deferred Inflows of Resources	-	-	-	1,003,500
Fund Balances:				
Nonspendable	-	-	-	23,644
Restricted	-	2,935,852	82	61,089,192
Total Fund Balances	-	2,935,852	82	61,112,836
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,960,381	\$ 3,426,843	\$ 82	\$ 82,804,863

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 Twelve Months Ended September 30, 2024**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 20,160,806	\$ 11,544,878
Fines and fees	-	-	-	7,335,318	-
Intergovernmental	481,452	999,626	413,705	386,365	46,533
Earnings on investments	821,168	39,745	75,808	970,909	1,069,876
Miscellaneous	-	-	3,652	286,770	46,125
Total Revenues	1,302,620	1,039,371	493,165	29,140,168	12,707,412
Expenditures					
Current:					
General administration	-	-	-	-	116,442
Financial administration	-	-	-	-	-
Administration of justice	-	-	20,572,560	-	-
Construction and maintenance	-	173,914	(1)	27,575,870	10,109,505
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	160,792	18,374	3,180,686
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	173,914	20,733,351	27,594,244	13,406,633
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,302,620	865,457	(20,240,186)	1,545,924	(699,221)
Other Financing Sources (Uses)					
Transfers in	-	-	17,450,861	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	17,450,861	-	-
Net Change in Fund Balances	1,302,620	865,457	(2,789,325)	1,545,924	(699,221)
Fund Balances, Beginning of Year	13,615,936	623,391	1,472,596	9,623,106	16,485,426
Fund Balances, End of Period	\$ 14,918,556	\$ 1,488,848	\$ (1,316,729)	\$ 11,169,030	\$ 15,786,205

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 Twelve Months Ended September 30, 2024**

	Special Revenue Funds				
			Gus George Law		
	Utility Assistance	County Law Library	Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	561,120	61,080	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	62	69,836	1,392	27	267
Miscellaneous	30,104	-	-	-	79,092
Total Revenues	<u>30,166</u>	<u>630,956</u>	<u>62,472</u>	<u>27</u>	<u>79,359</u>
Expenditures					
Current:					
General administration	-	-	-	4,471	-
Financial administration	-	-	-	-	-
Administration of justice	-	633,124	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	29,710	-	-	-	-
Public safety	-	-	139,093	-	-
Libraries and education	-	-	-	(1)	72,507
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>29,710</u>	<u>633,124</u>	<u>139,093</u>	<u>4,470</u>	<u>72,507</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	456	(2,168)	(76,621)	(4,443)	6,852
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	456	(2,168)	(76,621)	(4,443)	6,852
Fund Balances, Beginning of Year	<u>29,312</u>	<u>1,225,704</u>	<u>587,201</u>	<u>13,458</u>	<u>92,449</u>
Fund Balances, End of Period	<u>\$ 29,768</u>	<u>\$ 1,223,536</u>	<u>\$ 510,580</u>	<u>\$ 9,015</u>	<u>\$ 99,301</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 Twelve Months Ended September 30, 2024**

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	14,792	-	-	1,280	-
Intergovernmental	-	-	-	37,810	-
Earnings on investments	466	140	-	-	-
Miscellaneous	1	-	3,990	-	-
Total Revenues	15,259	140	3,990	39,090	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,259	140	3,990	39,090	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	15,259	140	3,990	39,090	-
Fund Balances, Beginning of Year	180,308	56,019	247,060	44,494	-
Fund Balances, End of Period	\$ 195,567	\$ 56,159	\$ 251,050	\$ 83,584	\$ -

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 Twelve Months Ended September 30, 2024**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,816,838	-	-	-
Intergovernmental	70,000	-	-	-	98,156
Earnings on investments	397	-	5,550	2,115	111,631
Miscellaneous	-	-	15,563	1,546,626	2,917,900
Total Revenues	<u>70,397</u>	<u>1,816,838</u>	<u>21,113</u>	<u>1,548,741</u>	<u>3,127,687</u>
Expenditures					
Current:					
General administration	159,135	1,720,756	-	1,032,820	-
Financial administration	-	-	50	-	-
Administration of justice	-	456,510	-	-	148,942
Construction and maintenance	-	-	-	-	24,449
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,819,293
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	16,500
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>159,135</u>	<u>2,177,266</u>	<u>50</u>	<u>1,032,820</u>	<u>3,009,184</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,738)	(360,428)	21,063	515,921	118,503
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(88,738)	(360,428)	21,063	515,921	118,503
Fund Balances, Beginning of Year	<u>167,224</u>	<u>6,387,539</u>	<u>80,320</u>	<u>593,011</u>	<u>4,887,823</u>
Fund Balances, End of Period	<u>\$ 78,486</u>	<u>\$ 6,027,111</u>	<u>\$ 101,383</u>	<u>\$ 1,108,932</u>	<u>\$ 5,006,326</u>

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	560	-	-	-	-
Intergovernmental	-	108,000	-	10,539	5,241,510
Earnings on investments	-	313	-	496	228
Miscellaneous	-	-	-	-	-
Total Revenues	560	108,313	-	11,035	5,241,738
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	124,011
Health and human services	-	-	-	164,347	1,861,491
Public safety	-	63,133	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,967
Debt Service:					
Principal	-	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	-	239,617
Total Expenditures	-	63,133	-	164,347	5,011,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	560	45,180	-	(153,312)	230,652
Other Financing Sources (Uses)					
Transfers in	-	-	-	86,593	-
Transfers (out)	-	-	-	-	(230,927)
Total Other Financing Sources (Uses)	-	-	-	86,593	(230,927)
Net Change in Fund Balances	560	45,180	-	(66,719)	(275)
Fund Balances, Beginning of Year	23,179	108,757	-	194,534	275
Fund Balances, End of Period	\$ 23,739	\$ 153,937	\$ -	\$ 127,815	\$ -

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 Twelve Months Ended September 30, 2024**

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	38,158	153,004	4,202,994	-
Earnings on investments	45	64	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>45</u>	<u>38,222</u>	<u>153,004</u>	<u>4,202,994</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	126,928	4,202,994	(2)
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	21,957	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	16,265	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>38,222</u>	<u>126,928</u>	<u>4,202,994</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	45	-	26,076	-	2
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(937,223)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,223)</u>
Net Change in Fund Balances	45	-	26,076	-	(937,221)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>191,503</u>	<u>-</u>	<u>1,764,300</u>
Fund Balances, End of Period	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 217,579</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 Twelve Months Ended September 30, 2024

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment Reinvest Zone#1	Totals Non-major Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 31,705,684
Fines and fees	2,088,479	-	-	11,879,467
Intergovernmental	3,753,392	-	-	16,041,244
Earnings on investments	209,038	-	82	3,379,655
Miscellaneous	17,945	2,027,851	-	6,975,619
Total Revenues	6,068,854	2,027,851	82	69,981,669
Expenditures				
Current:				
General administration	-	-	-	3,033,624
Financial administration	-	-	-	50
Administration of justice	6,068,854	-	-	32,209,910
Construction and maintenance	-	-	-	38,007,748
Health and human services	-	-	-	2,055,548
Public safety	-	1,983,766	-	5,027,242
Libraries and education	-	-	-	72,506
Capital Outlay	-	-	-	3,401,584
Debt Service:				
Principal	-	-	-	2,777,000
Interest and fiscal charges	-	-	-	239,617
Total Expenditures	6,068,854	1,983,766	-	86,824,829
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	-	44,085	82	(16,843,160)
Other Financing Sources (Uses)				
Transfers in	-	-	-	17,537,454
Transfers (out)	-	-	-	(1,168,150)
Total Other Financing Sources (Uses)	-	-	-	16,369,304
Net Change in Fund Balances	-	44,085	82	(473,856)
Fund Balances, Beginning of Year	-	2,891,767	-	61,586,692
Fund Balances, End of Period	\$ -	\$ 2,935,852	\$ 82	\$ 61,112,836

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
September 30, 2024

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Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-764
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ -	\$ 1,891,794	\$ 5,046,901	\$ 10,049,994
Investments	-	-	86,657,774	-
Other receivables	33,679	-	-	-
Total Assets	<u>\$ 33,679</u>	<u>\$ 1,891,794</u>	<u>\$ 91,704,675</u>	<u>\$ 10,049,994</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ 475,340
Retainage payable	-	612,682	1,243,180	329,698
Due to other funds	1,113,368	-	7,328,668	347,480
Total Liabilities	<u>1,113,368</u>	<u>675,682</u>	<u>8,571,848</u>	<u>1,152,518</u>
Fund Balances				
Nonspendable				
Restricted	(1,079,689)	1,216,112	83,132,827	8,897,476
Total Fund Balances	<u>(1,079,689)</u>	<u>1,216,112</u>	<u>83,132,827</u>	<u>8,897,476</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,679</u>	<u>\$ 1,891,794</u>	<u>\$ 91,704,675</u>	<u>\$ 10,049,994</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
September 30, 2024

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Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ 4,300,573	\$ 107,789	\$ 658,525	\$ 1,855,700
Investments	-	-	-	8,000,000
Other receivables	-	-	-	-
Total Assets	<u>\$ 4,300,573</u>	<u>\$ 107,789</u>	<u>\$ 658,525</u>	<u>\$ 9,855,700</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	260,430
Due to other funds	(123,875)	1,149,461	-	1,836,043
Total Liabilities	<u>(123,875)</u>	<u>1,149,461</u>	<u>-</u>	<u>2,096,473</u>
Fund Balances				
Nonspendable				
Restricted	4,424,448	(1,041,672)	658,525	7,759,227
Total Fund Balances	<u>4,424,448</u>	<u>(1,041,672)</u>	<u>658,525</u>	<u>7,759,227</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,300,573</u>	<u>\$ 107,789</u>	<u>\$ 658,525</u>	<u>\$ 9,855,700</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
September 30, 2024

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Fund Number	MAJ-773	MAJ-775	MAJ-776	MAJ-777
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023	Public Facilities Corporation
Assets				
Cash and cash equivalents	\$ 24,165,518	\$ 4,844	\$ -	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 24,165,518</u>	<u>\$ 4,844</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 555,824	\$ -	\$ -	\$ -
Retainage payable	495,581	-	-	-
Due to other funds	701,533	(7)	-	-
Total Liabilities	<u>1,752,938</u>	<u>(7)</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable				
Restricted	22,412,580	4,851	-	-
Total Fund Balances	<u>22,412,580</u>	<u>4,851</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,165,518</u>	<u>\$ 4,844</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
September 30, 2024

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Fund Number	MAJ-778	MAJ-779	
	Certificates of Obligation, Series 2024	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets			
Cash and cash equivalents	\$ 59,203	\$ 24,563,843	\$ 72,704,684
Investments	47,500,000	48,500,000	190,657,774
Other receivables	500,000	-	533,679
Total Assets	<u>\$ 48,059,203</u>	<u>\$ 73,063,843</u>	<u>\$ 263,896,137</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 1,094,164
Retainage payable	656,972	4,771,635	8,370,178
Due to other funds	15,411,462	27,399,297	55,163,430
Total Liabilities	<u>16,068,434</u>	<u>32,170,932</u>	<u>64,627,772</u>
Fund Balances			
Nonspendable			-
Restricted	31,990,769	40,892,911	199,268,365
Total Fund Balances	<u>31,990,769</u>	<u>40,892,911</u>	<u>199,268,365</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 48,059,203</u>	<u>\$ 73,063,843</u>	<u>\$ 263,896,137</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 Twelve Months Ended September 30, 2024**

Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-764
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	47,223	(20,403)	3,952,146	193,834
Miscellaneous	136,950	-	-	-
Total Revenues	<u>184,173</u>	<u>(20,403)</u>	<u>3,952,146</u>	<u>193,834</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	452,318
Health and human services	-	7,446	-	-
Public safety	-	-	-	-
Parks and recreation	-	19,764	-	-
Libraries and education	-	23,486	-	-
Capital Outlay	1	53,530	31,955,871	3,471,560
Debt Service:				
Bond issuance costs	-	-	1,382,351	-
Total Expenditures	<u>1</u>	<u>104,226</u>	<u>33,338,222</u>	<u>3,923,878</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>184,172</u>	<u>(124,629)</u>	<u>(29,386,076)</u>	<u>(3,730,044)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	103,880,000	-
Premium on general obligation bonds issued	-	-	8,641,503	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>112,521,503</u>	<u>-</u>
Net Change in Fund Balances	184,172	(124,629)	83,135,427	(3,730,044)
Fund Balances, Beginning of Year	<u>(1,263,861)</u>	<u>1,340,741</u>	<u>(2,600)</u>	<u>12,627,520</u>
Fund Balances, End of Period	<u>\$ (1,079,689)</u>	<u>\$ 1,216,112</u>	<u>\$ 83,132,827</u>	<u>\$ 8,897,476</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 Twelve Months Ended September 30, 2024**

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-770
	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	7,891	7,592	57,497	11,530
Miscellaneous	-	-	-	-
Total Revenues	<u>7,891</u>	<u>7,592</u>	<u>57,497</u>	<u>11,530</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	28,000	-	18,147
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,359,572
Libraries and education	-	-	-	-
Capital Outlay	2,279,639	854,210	600,000	7,863,288
Debt Service:				
Bond issuance costs	-	-	-	305,022
Total Expenditures	<u>2,279,639</u>	<u>882,210</u>	<u>600,000</u>	<u>9,546,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,271,748)</u>	<u>(874,618)</u>	<u>(542,503)</u>	<u>(9,534,499)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	13,474,000	-	-	34,365,000
Premium on general obligation bonds issued	-	-	-	4,364,011
Total Other Financing Sources (Uses)	<u>13,474,000</u>	<u>-</u>	<u>-</u>	<u>38,729,011</u>
Net Change in Fund Balances	11,202,252	(874,618)	(542,503)	29,194,512
Fund Balances, Beginning of Year	<u>(6,777,804)</u>	<u>(167,054)</u>	<u>1,201,028</u>	<u>(21,435,285)</u>
Fund Balances, End of Period	<u>\$ 4,424,448</u>	<u>\$ (1,041,672)</u>	<u>\$ 658,525</u>	<u>\$ 7,759,227</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 Twelve Months Ended September 30, 2024**

Fund Number	MAJ-773	MAJ-775	MAJ-776	MAJ-777
	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2023	Public Facilities Corporation
Revenues				
Intergovernmental	\$ -	\$ 1,885,854	\$ -	\$ -
Earnings on investments	780,674	66,794	5	-
Miscellaneous	-	19,247	-	-
Total Revenues	<u>780,674</u>	<u>1,971,895</u>	<u>5</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	(264,881)	-
Administration of justice	-	-	-	-
Construction and maintenance	691,301	1,950,425	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	1,922,592	4,864,881	264,886	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>2,613,893</u>	<u>6,815,306</u>	<u>5</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,833,219)</u>	<u>(4,843,411)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,833,219)	(4,843,411)	-	-
Fund Balances, Beginning of Year	<u>24,245,799</u>	<u>4,848,262</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 22,412,580</u>	<u>\$ 4,851</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

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

Fund Number	MAJ-778	MAJ-779	
	Certificates of Obligation, Series 2024	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 2,437,235	\$ 4,323,089
Earnings on investments	58,203	87,817	5,250,803
Miscellaneous	-	-	156,197
Total Revenues	<u>58,203</u>	<u>2,525,052</u>	<u>9,730,089</u>
Expenditures			
Current:			
General administration	2,240,161	-	1,975,280
Administration of justice	453,998	-	453,998
Construction and maintenance	11,061	33,316,744	36,467,996
Health and human services	381,893	-	389,339
Public safety	1,731,725	-	1,731,725
Parks and recreation	636,363	-	2,015,699
Libraries and education	133,840	-	157,326
Capital Outlay	52,059,666	53,732,026	159,922,150
Debt Service:			
Bond issuance costs	746,708	591,817	3,025,898
Total Expenditures	<u>58,395,415</u>	<u>87,640,587</u>	<u>206,139,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(58,337,212)</u>	<u>(85,115,535)</u>	<u>(196,409,322)</u>
Other Financing Sources (Uses)			
General obligation bonds issued	80,366,000	111,810,000	343,895,000
Premium on general obligation bonds issued	10,433,734	14,198,446	37,637,694
Total Other Financing Sources (Uses)	<u>90,799,734</u>	<u>126,008,446</u>	<u>381,532,694</u>
Net Change in Fund Balances	32,462,522	40,892,911	185,123,372
Fund Balances, Beginning of Year	<u>(471,753)</u>	<u>-</u>	<u>14,144,993</u>
Fund Balances, End of Period	<u>\$ 31,990,769</u>	<u>\$ 40,892,911</u>	<u>\$ 199,268,365</u>

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



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

County Assistance Districts Sub- Funds

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

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

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

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

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

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	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 9,356,988	\$ 4,228,061	\$ 2,431,949	\$ 1,055,678	\$ 2,395,653
Investments	15,761,560	9,472,168	2,104,926	-	3,157,389
Taxes receivable, net	1,200,942	458,841	218,553	38,482	334,099
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 26,336,370	\$ 14,159,070	\$ 4,755,428	\$ 1,094,160	\$ 5,887,141
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	57,959	1,449,546	15,351	1,200	49,257
Total Liabilities	57,959	1,449,546	15,351	1,200	49,257
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	26,278,411	12,709,524	4,740,078	1,092,960	5,837,886
Total Fund Balances	26,278,411	12,709,524	4,740,078	1,092,960	5,837,886
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 26,336,370	\$ 14,159,070	\$ 4,755,429	\$ 1,094,160	\$ 5,887,143

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

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	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 1,659,387	\$ 178,423	\$ 2,358,970	\$ 1,087,081	\$ 4,314,458
Investments	2,104,926	-	3,157,389	1,052,463	7,367,241
Taxes receivable, net	185,497	7,885	238,352	159,648	693,457
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 3,949,810	\$ 186,308	\$ 5,754,711	\$ 2,299,192	\$ 12,375,156
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 15,776	\$ -
Due to other funds	72,426	-	119,818	71,709	56,679
Total Liabilities	72,426	-	115,425	87,485	56,679
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,877,383	186,308	5,639,287	2,211,707	12,318,478
Total Fund Balances	3,877,383	186,308	5,639,287	2,211,707	12,318,478
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,949,809	\$ 186,308	\$ 5,754,712	\$ 2,299,192	\$ 12,375,157

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

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	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 232,620	\$ 969,763	\$ 11,378	\$ 166,345	\$ 257,089
Investments	-	-	-	-	-
Taxes receivable, net	19,652	48,419	1,186	15,356	10,803
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 252,272</u>	<u>\$ 1,018,182</u>	<u>\$ 12,564</u>	<u>\$ 181,701</u>	<u>\$ 267,892</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,600	1,600	-	-	1,600
Total Liabilities	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>1,600</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	250,673	1,016,582	12,564	181,700	266,291
Total Fund Balances	<u>250,673</u>	<u>1,016,582</u>	<u>12,564</u>	<u>181,700</u>	<u>266,291</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 252,273</u>	<u>\$ 1,018,182</u>	<u>\$ 12,564</u>	<u>\$ 181,700</u>	<u>\$ 267,891</u>

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

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	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 409,020	\$ 14,683	\$ 846,872	\$ -	\$ 31,974,418
Investments	-	-	1,052,463	-	45,230,525
Taxes receivable, net	13,135	514	71,273	-	3,716,094
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	\$ 422,155	\$ 15,197	\$ 1,970,608	\$ -	\$ 80,937,917
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	1,200	-	6,400	-	1,906,345
Total Liabilities	1,200	-	6,400	-	1,917,728
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	420,955	15,197	1,964,209	-	79,020,193
Total Fund Balances	420,955	15,197	1,964,209	-	79,020,193
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 422,155	\$ 15,197	\$ 1,970,609	\$ -	\$ 80,937,921

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 Twelve Months Ended September 30, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	7,318,041	2,541,641	1,813,745	220,172	1,761,339
Earnings on investments	1,232,523	751,481	197,653	46,649	247,614
Miscellaneous	-	-	-	-	-
Total Revenues	8,550,564	3,293,122	2,011,398	266,821	2,008,953
Expenditures					
Current:					
Construction and maintenance	226,883	1,541,852	371,100	1,200	263,626
Capital Outlay	116,405	-	-	-	-
Total Expenditures	343,288	1,541,852	371,100	1,200	263,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,207,276	1,751,270	1,640,298	265,621	1,745,327
Other Financing Sources (Uses)					
Transfers (out)	-	(1,047,048)	-	-	-
Total Other Financing Sources (Uses)	-	(1,047,048)	-	-	-
 Net Change in Fund Balances	 8,207,276	 704,222	 1,640,298	 265,621	 1,745,327
Fund Balances, Beginning of Year	18,071,135	12,005,302	3,099,780	827,339	4,092,559
Fund Balances, End of Period	\$ 26,278,411	\$ 12,709,524	\$ 4,740,078	\$ 1,092,960	\$ 5,837,886

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 Twelve Months Ended September 30, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	1,113,366	37,918	1,288,003	1,003,004	2,680,797
Earnings on investments	185,691	409	276,328	97,427	593,067
Miscellaneous	-	-	-	-	-
Total Revenues	1,299,057	38,327	1,564,331	1,100,431	3,273,864
Expenditures					
Current:					
Construction and maintenance	261,706	(1)	293,579	277,165	223,454
Capital Outlay	-	-	-	68,740	-
Total Expenditures	261,706	(1)	293,579	345,905	223,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,037,351	38,328	1,270,752	754,526	3,050,410
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 1,037,351	 38,328	 1,270,752	 754,526	 3,050,410
Fund Balances, Beginning of Year	2,840,032	147,980	4,368,535	1,457,181	9,268,068
Fund Balances, End of Period	\$ 3,877,383	\$ 186,308	\$ 5,639,287	\$ 2,211,707	\$ 12,318,478

FORT BEND COUNTY, TEXAS
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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Twelve Months Ended September 30, 2024**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	107,895	476,865	4,108	81,072	81,750
Earnings on investments	467	31,935	25	314	563
Miscellaneous	-	-	-	-	-
Total Revenues	108,362	508,800	4,133	81,386	82,313
Expenditures					
Current:					
Construction and maintenance	1,599	1,599	-	-	1,600
Capital Outlay	-	-	-	-	-
Total Expenditures	1,599	1,599	-	-	1,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	106,763	507,201	4,133	81,386	80,713
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 106,763	 507,201	 4,133	 81,386	 80,713
Fund Balances, Beginning of Year	143,910	509,381	8,431	100,314	185,578
Fund Balances, End of Period	\$ 250,673	\$ 1,016,582	\$ 12,564	\$ 181,700	\$ 266,291

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 Twelve Months Ended September 30, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	73,783	3,084	408,211	-	\$ 21,014,794
Earnings on investments	949	33	87,248	-	3,750,376
Miscellaneous	-	-	-	-	-
Total Revenues	74,732	3,117	495,459	-	24,765,170
Expenditures					
Current:					
Construction and maintenance	1,200	-	6,400	-	3,472,962
Capital Outlay	-	-	-	-	185,145
Total Expenditures	1,200	-	6,400	-	3,658,107
Excess (Deficiency) of Revenues Over (Under) Expenditures	73,532	3,117	489,059	-	21,107,063
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(1,047,048)
Total Other Financing Sources (Uses)	-	-	-	-	(1,047,048)
 Net Change in Fund Balances	 73,532	 3,117	 489,059	 -	 20,060,015
Fund Balances, Beginning of Year	347,423	12,080	1,475,150	-	58,960,178
Fund Balances, End of Period	\$ 420,955	\$ 15,197	\$ 1,964,209	\$ -	\$ 79,020,193

BUDGETARY SCHEDULES

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 333,934,306	\$ 333,934,306	\$ 331,290,826	\$ (2,643,480)	99%
Fines and fees	48,408,705	48,408,705	49,581,151	1,172,446	102%
Intergovernmental	3,826,509	3,826,509	12,978,540	9,152,031	339%
Earnings on investments	8,505,383	9,391,442	13,460,732	4,069,290	143%
Miscellaneous	2,550,503	2,574,996	4,197,192	1,622,196	163%
Total Revenues	<u>397,225,406</u>	<u>398,135,958</u>	<u>411,508,441</u>	<u>13,372,483</u>	<u>103%</u>
Expenditures					
Current:					
General administration	95,102,474	88,573,839	82,753,519	5,820,320	93%
Financial administration	15,510,610	16,376,732	15,504,913	871,819	95%
Administration of justice	119,279,237	119,840,313	118,134,413	1,705,900	99%
Construction and maintenance	4,848,543	4,878,189	4,618,774	259,415	95%
Health and human services	45,844,490	46,177,792	41,946,104	4,231,688	91%
Cooperative services	1,411,727	1,411,727	1,387,056	24,671	98%
Public safety	72,739,424	72,475,986	69,589,177	2,886,809	96%
Parks and recreation	6,153,524	6,176,239	5,903,838	272,401	96%
Libraries and education	23,437,691	23,431,882	22,271,356	1,160,526	95%
Capital Outlay	<u>766,900</u>	<u>1,319,908</u>	<u>721,355</u>	<u>598,553</u>	<u>55%</u>
Total Expenditures	<u>385,094,620</u>	<u>380,662,607</u>	<u>362,830,505</u>	<u>17,832,102</u>	<u>95%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,130,786</u>	<u>17,473,351</u>	<u>48,677,936</u>	<u>31,204,585</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	1,168,150	1,168,150	
Transfers (out)	(17,725,399)	(42,862,024)	(42,537,454)	324,570	
Tax Note Issued	-	25,138,163	25,400,000	261,837	
Total Other Financing Sources (Uses)	<u>(17,725,399)</u>	<u>(17,723,861)</u>	<u>(15,969,304)</u>	<u>1,754,557</u>	
Net Change in Fund Balances - budgetary basis	(5,594,613)	(250,510)	32,708,632	32,959,142	
Net adjustment to reflect operations in accordance with GAAP (a)			(12,575,341)		
Fund Balances, Beginning of Year	<u>130,839,776</u>	<u>130,839,776</u>	<u>130,839,776</u>		
Fund Balances, End of Period	<u>\$ 125,245,163</u>	<u>\$ 130,589,266</u>	<u>\$ 150,973,067</u>	<u>\$ 20,383,801</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Twelve Months Ended September 30, 2024***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 411,508,441	\$ 53,849,987	\$ 465,358,428
Expenditures	362,830,505	60,960,327	423,790,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,677,936	(7,110,340)	41,567,596
Other Financing Sources (Uses)			
Transfers in	1,168,150	19,935,000	21,103,150
Transfers (out)	(42,537,454)	-	(42,537,454)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(41,369,304)	19,935,000	(21,434,304)
Net Change in Fund Balance	7,308,632	12,824,660	20,133,292
Fund Balance, Beginning of Year			130,839,776
Fund Balance, End of Period			<u>\$ 150,973,068</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 115,980,240	\$ 115,980,240	\$ 115,046,688	\$ (933,552)	99%
Intergovernmental	4,130,000	4,130,000	4,098,266	(31,734)	99%
Earnings on investments	1,000,000	1,000,000	3,344,036	2,344,036	334%
Miscellaneous	1,547,048	1,547,048	1,962,640	415,592	127%
Total Revenues	122,657,288	122,657,288	124,451,630	1,794,342	101%
Expenditures					
Debt Service:					
Principal	106,360,618	106,360,618	76,534,405	29,826,213	72%
Interest and fiscal charges	41,432,934	41,432,934	40,792,309	640,625	98%
Debt issuance costs	-	-	172,276	(172,276)	0%
Total Expenditures	147,793,552	147,793,552	117,498,990	30,294,562	80%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,136,264)	(25,136,264)	6,952,640	32,088,904	
Other Financing Sources (Uses)					
Premium on general obligation bonds is:	-	-	250,496	250,496	
Transfers in	-	-	1,047,048	1,047,048	
Total Other Financing Sources (Uses)	-	-	1,297,544	1,297,544	
Net Change in Fund Balances - Budgetary Basis	(25,136,264)	(25,136,264)	8,250,184	33,386,448	
Fund Balances, Beginning of Year	13,742,581	34,914,107	34,914,107	-	
Fund Balances, End of Period	\$ (11,393,683)	\$ 9,777,843	\$ 43,164,291	\$ 33,386,448	

	Actual Amounts Budgetary Basis	Tax Anticipation Note Payments	Actual Amounts GAAP Basis
Revenues	\$ 124,451,630	\$ -	\$ 124,451,630
Expenditures	117,498,990	(10,490,536)	107,008,454
Excess of Revenues Over Expenditures	6,952,640	10,490,536	17,443,176
Other Financing Sources (uses)	1,297,544	(10,490,535)	(9,192,991)
Net Change in Fund Balance	8,250,184	1	8,250,185
Fund Balance, Beginning of Year			34,914,107
Fund Balance, End of Period			\$ 43,164,292

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Twelve Months Ended September 30, 2024

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 20,360,079	\$ 20,360,079	\$ 20,160,806	\$ (199,273)	99%
Fines and fees	7,898,039	7,898,039	7,335,318	(562,721)	93%
Intergovernmental	296,496	296,496	386,365	89,869	130%
Earnings on investments	395,000	395,000	970,909	575,909	246%
Miscellaneous	255,114	255,114	286,770	31,656	112%
Total Revenues	29,204,728	29,204,728	29,140,168	(64,560)	100%
Expenditures					
Current:					
Salaries and personnel costs	12,924,112	12,924,112	11,618,307	1,305,805	90%
Operating costs	17,618,211	17,614,211	15,740,907	1,873,304	89%
Information technology costs	16,600	20,600	18,153	2,447	88%
Capital acquisitions	205,350	205,350	216,878	(11,528)	106%
Total Expenditures	30,764,273	30,764,273	27,594,245	3,170,028	90%
Net Change in Fund Balances - Budgetary Basis	(1,559,545)	(1,559,545)	1,545,923	3,105,468	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1	1	
Fund Balances, Beginning of Year	9,220,507	9,623,106	9,623,106	-	
Fund Balances, End of Period	\$ 7,660,962	\$ 8,063,561	\$ 11,169,030	\$ 3,105,469	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 29,140,168	\$ -	\$ 29,140,168
Expenditures	27,594,245	(1)	27,594,244
Net Change in Fund Balance	1,545,923	1	1,545,924
Fund Balance, Beginning of Year			9,623,106
Fund Balance, End of Period			\$ 11,169,030

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,760,844	\$ 11,760,844	\$ 11,544,878	\$ (215,966)	98%
Earnings on investments	750,000	750,000	1,069,875	319,875	143%
Miscellaneous	159,084	159,084	46,125	(112,959)	29%
Total Revenues	12,669,928	12,669,928	12,660,878	(9,050)	100%
Expenditures					
Current:					
Salaries and personnel costs	7,810,059	7,810,059	7,214,244	595,815	92%
Operating costs	4,095,951	3,898,520	2,955,216	943,304	76%
Information technology costs	4,200	18,748	15,727	3,021	84%
Capital acquisitions	59,680	242,563	223,640	18,923	92%
Total Expenditures	11,969,890	11,969,890	10,408,827	1,561,063	87%
Net Change in Fund Balances - Budgetary Basis	700,038	700,038	2,252,051	1,552,013	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2,951,272)	-	
Fund Balances, Beginning of Year	15,394,569	16,485,426	16,485,426	-	
Fund Balances, End of Period	\$ 16,094,607	\$ 17,185,464	\$ 15,786,205	\$ (1,399,259)	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,660,878	\$ 46,534	\$ 12,707,412
Expenditures	10,408,827	2,997,806	13,406,633
Net Change in Fund Balance	2,252,051	(2,951,272)	(699,221)
Fund Balance, Beginning of Year			16,485,426
Fund Balance, End of Period			\$ 15,786,205

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
September 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 803,319	\$ 22,046,391
Due from other funds	-	5,776,647
Other receivables	312,744	27,718
Prepaid expenses	116,621	2,585,370
Total Current Assets	<u>1,232,684</u>	<u>30,436,126</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,502,288</u>	<u>476,267</u>
Total Noncurrent Assets	<u>3,502,288</u>	<u>476,267</u>
Total Assets	<u>4,734,972</u>	<u>30,912,393</u>
Liabilities		
Current Liabilities:		
Accounts payable	992,792	-
Benefits payable	8,520	3,710,271
Due to other funds	5,605,075	373,535
Unearned revenues	356,791	-
Total Current Liabilities	<u>6,963,178</u>	<u>4,083,806</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>-</u>	<u>6,077,438</u>
Total Liabilities	<u>6,963,178</u>	<u>10,161,244</u>
Net Position (Deficit)		
Net investment in capital assets	3,502,288	476,267
Unrestricted	<u>(5,730,494)</u>	<u>20,274,882</u>
Total Net Position (Deficit)	<u>\$ (2,228,206)</u>	<u>\$ 20,751,149</u>

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

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ 3,385,006	\$ 78,568,808
Total Operating Revenues	<u>3,385,006</u>	<u>78,568,808</u>
Operating Expenses		
Contractual services	3,685,888	11,045,597
Supplies	298,679	-
Benefits provided	-	90,579,087
Other	2,390,920	-
Depreciation	93,838	40,703
Capital outlay	-	14,620
Total Operating Expenses	<u>6,469,325</u>	<u>101,680,007</u>
Operating Income (Loss)	(3,084,319)	(23,111,199)
Non-Operating Revenues		
Earnings on investments	-	5,744
Subsidies	1,214,681	-
Total Non-Operating Revenues	<u>1,214,681</u>	<u>5,744</u>
Change in Net Position	(1,869,638)	1,894,545
Total Net Position, Beginning of Year	<u>(358,568)</u>	<u>18,856,604</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,228,206)</u>	<u>\$ 20,751,149</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 3,133,415	\$ 78,577,636
Payment of benefits	8,520	(99,993,261)
Payments for services	(5,716,997)	(430,311)
Net Cash Provided (Used) by Operating Activities	(2,575,062)	(21,845,936)
Cash Flows from Investing Activities:		
Interest earned on investments	-	5,744
Net Cash Provided by Investing Activities	-	5,744
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,674,232	25,000,000
Net Cash Provided by Non-Capital Financing Activities	2,674,232	25,000,000
Net Increase (Decrease) in Cash and Cash Equivalents	99,170	3,159,808
Cash and Cash Equivalents, Beginning of Year	704,149	18,886,583
Cash and Cash Equivalents, End of Period	\$ 803,319	\$ 22,046,391
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (3,084,319)	\$ (23,111,199)
Adjustments to operations:		
Depreciation	93,838	40,703
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(48,765)	157,333
Decrease (Increase) in due from other funds	-	1,265,454
Decrease (Increase) in prepaid expenses	(40,913)	(148,505)
Increase (Decrease) in accounts payable	748,168	-
Increase (Decrease) in benefits payable	8,520	9,364,452
Increase (Decrease) in due to other funds	-	(9,414,174)
Increase (Decrease) in unearned revenue	(251,591)	-
Total Adjustments	509,257	1,265,263
Net Cash Provided (Used) by Operating Activities	\$ (2,575,062)	\$ (21,845,936)

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,868,302	\$ 15,178,089	\$ 22,046,391
Due from other funds	4,556,960	1,219,687	5,776,647
Other receivables	-	27,718	27,718
Prepaid expenses	-	2,585,370	2,585,370
Total Current Assets	<u>11,425,262</u>	<u>19,010,864</u>	<u>30,436,126</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>476,267</u>	<u>-</u>	<u>476,267</u>
Total Noncurrent Assets	<u>476,267</u>	<u>-</u>	<u>476,267</u>
Total Assets	<u>11,901,529</u>	<u>19,010,864</u>	<u>30,912,393</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,710,271	3,710,271
Due to other funds	<u>241,597</u>	<u>131,938</u>	<u>373,535</u>
Total Current Liabilities	<u>241,597</u>	<u>3,842,209</u>	<u>4,083,806</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>6,077,438</u>	<u>-</u>	<u>6,077,438</u>
Total Noncurrent Liabilities	<u>6,077,438</u>	<u>-</u>	<u>6,077,438</u>
Total Liabilities	<u>6,319,035</u>	<u>3,842,209</u>	<u>10,161,244</u>
Net Position			
Net investment in capital assets	476,267	-	476,267
Unrestricted	<u>5,106,226</u>	<u>15,168,656</u>	<u>20,274,882</u>
Total Net Position	<u>\$ 5,582,493</u>	<u>\$ 15,168,656</u>	<u>\$ 20,751,149</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 69,219,677	\$ 9,349,131	\$ 78,568,808
Total Operating Revenues	<u>69,219,677</u>	<u>9,349,131</u>	<u>78,568,808</u>
Operating Expenses			
Contractual services	9,745,994	1,299,603	11,045,597
Benefits provided	84,667,237	5,911,850	90,579,087
Depreciation	40,703	-	40,703
Capital outlay	14,620	-	14,620
Total Operating Expenses	<u>94,468,554</u>	<u>7,211,453</u>	<u>101,680,007</u>
Operating Income (Loss)	(25,248,877)	2,137,678	(23,111,199)
Non-Operating Revenues			
Earnings on investments	5,744	-	5,744
Total Non-Operating Revenues	<u>5,744</u>	<u>-</u>	<u>5,744</u>
Loss before transfers	(25,243,133)	2,137,678	(23,105,455)
Transfers in	<u>25,000,000</u>	<u>-</u>	<u>25,000,000</u>
 Change in Net Position	(243,133)	2,137,678	1,894,545
Total Net Position, Beginning of Year	<u>5,825,626</u>	<u>13,030,978</u>	<u>18,856,604</u>
Total Net Position, End of Period	<u>\$ 5,582,493</u>	<u>\$ 15,168,656</u>	<u>\$ 20,751,149</u>

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

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	69,371,883	\$ 9,205,753	\$ 78,577,636
Payment of benefits	(90,503,078)	(9,490,183)	(99,993,261)
Payments for services	(2,823,481)	2,393,170	(430,311)
Net Cash Provided (Used) by Operating Activities	(23,954,676)	2,108,740	(21,845,936)
Cash Flows from Investing Activities:			
Interest earned on investments	5,744	-	5,744
Net Cash Provided by Investing Activities	5,744	-	5,744
Net Increase (Decrease) in Cash and Cash Equivalents	1,051,068	2,108,740	3,159,808
Cash and Cash Equivalents, Beginning of Year	5,817,234	13,069,349	18,886,583
Cash and Cash Equivalents, End of Period	\$ 6,868,302	\$ 15,178,089	\$ 22,046,391
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(25,248,877)	\$ 2,137,678	\$ (23,111,199)
Adjustments to operations:			
Depreciation	40,703	-	40,703
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	1,071,519	193,935	1,265,454
Decrease (Increase) in other receivables	152,206	5,127	157,333
Decrease (Increase) in prepaid expenses	-	(148,505)	(148,505)
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,865,614	3,498,838	9,364,452
Increase (Decrease) in due to other funds	(5,835,841)	(3,578,333)	(9,414,174)
Total Adjustments	1,294,201	(28,938)	1,265,263
Net Cash Provided (Used) by Operating Activities	\$ (23,954,676)	\$ 2,108,740	\$ (21,845,936)

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
September 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 206,533	\$ 43,475,940
Investments:		
Fixed Income Fund	21,882,366	-
Domestic Equity Fund	22,534,592	-
International Equity Fund	12,118,374	-
	<u>56,741,865</u>	<u>43,475,940</u>
Total Assets		
	<u>56,741,865</u>	<u>43,475,940</u>
Liabilities		
Due to other governments	-	10,947,683
Due to others	-	404,480
	<u>-</u>	<u>11,352,163</u>
Total Liabilities		
	<u>-</u>	<u>11,352,163</u>
Net Position		
Restricted for court activities	-	31,122,733
Restricted for tax collection	-	1,001,044
Restricted for benefits	56,741,865	-
	<u>56,741,865</u>	<u>-</u>
Total Net Position	<u>\$ 56,741,865</u>	<u>\$ 32,123,777</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 19,251,992
Property tax collections	-	1,485,924,975
Employer contributions	25,000,000	-
Earnings (Loss) on investments	6,691,704	1,435,115
Total Additions	<u>31,691,704</u>	<u>1,506,612,082</u>
Deductions		
Court activities	-	23,016,673
Property tax disbursements	-	1,485,331,132
Total Deductions	<u>-</u>	<u>1,508,347,805</u>
Change in fiduciary net position	31,691,704	(1,735,723)
Net Position - Beginning of Year	<u>25,050,161</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 56,741,865</u>	<u>\$ 32,123,777</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,655,138	\$ 13,872,075	\$ 11,948,727	\$ 43,475,940
Total Assets	<u>17,655,138</u>	<u>13,872,075</u>	<u>11,948,727</u>	<u>43,475,940</u>
Liabilities				
Due to other governments	-	-	10,947,683	10,947,683
Due to others	<u>207,033</u>	<u>197,447</u>	<u>-</u>	<u>404,480</u>
Total Liabilities	<u>207,033</u>	<u>197,447</u>	<u>10,947,683</u>	<u>11,352,163</u>
Net Position				
Restricted for court activities	17,448,105	13,674,628	-	31,122,733
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,001,044</u>	<u>1,001,044</u>
Total Net Position	<u>\$ 17,448,105</u>	<u>\$ 13,674,628</u>	<u>\$ 1,001,044</u>	<u>\$ 32,123,777</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 6,138,568	\$ 13,113,424	\$ -	\$ 19,251,992
Property tax collections	-	-	1,485,924,975	1,485,924,975
Earnings of investments	921,148	513,967	-	1,435,115
Total Additions	<u>7,059,716</u>	<u>13,627,391</u>	<u>1,485,924,975</u>	<u>1,506,612,082</u>
Deductions				
Court activities	10,067,836	12,948,837	-	23,016,673
Property tax disbursements	-	-	1,485,331,132	1,485,331,132
Total Deductions	<u>10,067,836</u>	<u>12,948,837</u>	<u>1,485,331,132</u>	<u>1,508,347,805</u>
Change in fiduciary net position	(3,008,120)	678,554	593,843	(1,735,723)
Net Position - Beginning of Year	<u>20,456,225</u>	<u>12,996,074</u>	<u>407,201</u>	<u>33,859,500</u>
Net Position - End of Period	<u>\$ 17,448,105</u>	<u>\$ 13,674,628</u>	<u>\$ 1,001,044</u>	<u>\$ 32,123,777</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
September 30, 2024

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,128,801	\$ 8,401	\$ 116,719,070	\$ 12,053,348	\$ 817,409	\$ 802	\$ 132,727,831
Investments	-	-	164,071,046	92,766,555	-	-	256,837,601
Due from primary government	-	-	-	-	-	-	-
Miscellaneous receivables	-	-	5,000,523	3,464,610	62,500	-	8,527,633
Capital assets, not being depreciated	-	-	138,546,240	31,166,112	-	-	169,712,352
Capital assets, net of accumulated depreciation	-	-	191,878,431	154,803,653	-	-	346,682,084
Total Assets	3,128,801	8,401	616,215,310	294,254,278	879,909	802	914,487,501
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	(167,293)	-	-	-	(167,293)
Total Deferred Outflows of Resources	-	-	(167,293)	-	-	-	(167,293)
Liabilities							
Accounts payable and accrued expenses	37,176	-	583,929	-	-	-	621,105
Retainage payable	-	-	109,544	2,782,439	-	-	2,891,983
Due to primary government	-	-	6,113,214	2,290,981	-	-	8,404,195
Accrued interest payable	65,365	-	1,192,387	470,107	-	-	1,727,859
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	-	342,046,364	172,724,164	-	-	531,271,705
Total Liabilities	16,603,718	-	362,935,438	182,857,691	-	-	562,396,847
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	7,711,780	-	-	7,711,780
Total Deferred Inflows of Resources	-	-	-	7,711,780	-	-	7,711,780
Net Position (Deficit)							
Net investment in capital assets	-	-	105,445,494	943,822	-	-	106,389,316
Debt service	-	-	21,704,381	10,629,428	-	-	32,333,809
Unrestricted	(13,474,917)	8,401	125,962,704	92,111,557	879,909	802	205,488,456
Total Net Position (Deficit)	\$ (13,474,917)	\$ 8,401	\$ 253,112,579	\$ 103,684,807	\$ 879,909	\$ 802	\$ 344,211,581

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

Note (2):

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

FORT BEND COUNTY, TEXAS *Page 1 of 2*
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Twelve Months Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 22,082,855	\$ 60,393,242	\$ -	\$ -	\$ -
Interest on long-term debt	9,809,590	-	-	-	-
Debt service fees	1,840,544	-	-	-	-
Total Fort Bend County Toll Road Authority	33,732,989	60,393,242	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	15,391,861	41,907,271	18,287	-	-
Interest on long-term debt	2,890,025	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	18,281,886	41,907,271	18,287	-	-
Totals Component Units	\$ 52,014,875	\$ 102,300,513	\$ 18,287	-	-
General Revenues:					
Property Taxes				-	
Earnings on investments				-	21
Total General Revenues				-	21
Changes in Net Position (Deficit)				-	21
Net Position (Deficit), Beginning of Year, as restated				(13,474,917)	8,380
Net Position (Deficit), End of Period				\$ (13,474,917)	\$ 8,401

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 Twelve Months Ended September 30, 2024**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 38,310,387	\$ -	\$ -	\$ -	\$ 38,310,387
Interest on long-term debt	(9,809,590)	-	-	-	(9,809,590)
Debt service fees	(1,840,544)	-	-	-	(1,840,544)
Total Fort Bend County Toll Road Authority	<u>26,660,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,660,253</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	26,533,697	-	-	26,533,697
Interest on long-term debt	-	(2,890,025)	-	-	(2,890,025)
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>23,643,672</u>	<u>-</u>	<u>-</u>	<u>23,643,672</u>
Totals Component Units	<u>26,660,253</u>	<u>23,643,672</u>	<u>-</u>	<u>-</u>	<u>50,303,925</u>
General Revenues:					
Property Taxes					-
Earnings on investments	9,901,637	5,667,077		2	15,568,737
Total General Revenues	<u>9,901,637</u>	<u>5,667,077</u>	<u>-</u>	<u>2</u>	<u>15,568,737</u>
Changes in Net Position (Deficit)	36,561,890	29,310,749	-	2	65,872,662
Net Position (Deficit), Beginning of Year	<u>216,550,689</u>	<u>74,374,058</u>	<u>879,909</u>	<u>800</u>	<u>278,338,919</u>
Net Position (Deficit), End of Period	<u>\$ 253,112,579</u>	<u>\$ 103,684,807</u>	<u>\$ 879,909</u>	<u>\$ 802</u>	<u>\$ 344,211,581</u>

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

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



Other Financial Information

FORT BEND COUNTY, TEXAS

SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS

September 30, 2024

Primary Government

Cash and Investments	Governmental Funds	Internal Service Funds	Total Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ (5,634,202)	\$ 22,046,391	\$ 16,412,189	\$ 803,319	\$ 17,215,508
Investment pools:					
LOGIC	8,364,059	-	8,364,059	-	8,364,059
Texas CLASS	196,123,356	-	196,123,356	-	196,123,356
Texas Range	2,774	-	2,774	-	2,774
Texas Connect	50,000,000	-	50,000,000	-	50,000,000
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	248,855,987	22,046,391	270,902,378	803,319	271,705,697
Investments					
Government Securities	187,139,146	-	187,139,146	-	187,139,146
Commercial Paper	224,342,991	-	224,342,991	-	224,342,991
Total Cash and Investments	\$ 660,338,124	\$ 22,046,391	\$ 682,384,515	\$ 803,319	\$ 683,187,834

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 18,711,586	\$ -	\$ 7,568,465
Investment pools:			
LOGIC	-	-	6,030,799
Texas CLASS	24,764,354		100,032,184
Texas Range	-	-	1,190
TexPool	-	-	3,125,285
Money market funds	-	206,533	15,969,908
Totals cash and cash equivalents	43,475,940	206,533	132,727,831
Investments			
Government Securities			193,008,395
Commercial Paper	-	-	63,829,206
Fixed Income Fund	-	21,882,366	-
Domestic Equity Fund	-	22,534,592	-
International Equity Fund	-	12,118,374	-
Total Cash and Investments	\$ 43,475,940	\$ 56,741,865	\$ 389,565,432

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

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
General Obligation Bonds and Certificates of Obligation					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,291,550
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	35,698,050
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	63,750,025
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	61,435,250
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	73,988,875
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,396,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECPB)	3.594	2030	3,054,190	3,422,574
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	11,365,000	12,762,651
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	42,475,000	56,511,275
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	28,815,000	40,953,375
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,910,000	27,294,550
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	22,655,000	29,238,475
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	21,190,000	27,974,150
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	27,950,000	31,723,507
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	49,415,000	79,806,625
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	31,570,000	46,011,200
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	42,220,000	70,793,500
33,775,000	Certificates of Obligation, Series 2023	5.00	2043	32,770,000	50,758,250
82,130,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	80,925,000	155,438,431
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	103,880,000	196,767,000
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	111,810,000	176,906,808
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	34,365,000	54,370,421
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	93,840,000	134,241,817
Total General Obligation Bonds				<u>\$ 979,059,190</u>	<u>\$ 1,460,535,109</u>
Notes Payable					
\$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
24,925,000	Tax Anticipation Notes, Series 2024	5.00%	2025	24,925,000	25,555,049
Total Tax Notes				<u>\$ 56,210,000</u>	<u>\$ 59,737,689</u>
Capital Financing					
4,861,625	Network Refresh	5.00	2026	2,030,117	2,120,692
19,689,775	Axon Tasers and Cameras financing	5.00	2031	15,272,469	16,707,685
100,140,000	EPICenter Financing	4.00 - 5.00	2050	100,140,000	164,764,075
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
Total Capital Financing				<u>\$ 124,028,957</u>	<u>\$ 190,798,535</u>
Leases					
\$1,213,035	Elections Warehouse	2.467	2025	\$ 91,899	\$ 92,352
210,298	Mailing Equipment	2.467	2026	55,108	56,338
239,021	Land Lease	2.297	2046	96,677	100,020
Total Leases				<u>\$ 243,684</u>	<u>\$ 248,710</u>
Technology Financing (SBITA)					
\$6,137,359	Workday Learning Software	2.297	2032	5,544,167	\$ 6,187,475
2,356,702	Apollo Cyber Defense	3.305	2028	1,765,994	1,914,298
286,329	eCivis	2.297	2025	95,411	98,500
642,101	ESRI GIS Enterprise	3.305	2025	642,101	675,000
961,610	Infor, Lawson	3.305	2025	961,610	1,010,322
Total SBITAs Payable				<u>\$ 9,009,283</u>	<u>\$ 9,885,595</u>



STATISTICAL SECTION

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

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

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				Twelve Months Ended Sep. 30,
	2020	2021	2022	2023	2024
Revenues					
Property taxes	\$ 324,815,881	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198
Sales taxes	11,311,261	15,548,188	20,798,649	19,460,860	21,014,795
Fees and fines	54,616,040	62,746,442	58,437,797	58,226,381	61,871,824
Intergovernmental	117,990,600	211,214,727	141,312,802	85,081,396	86,456,268
Earnings on investments	4,465,242	1,340,447	4,394,399	22,556,078	31,961,800
Miscellaneous	33,493,967	11,515,646	25,357,069	25,929,895	25,403,470
Total Revenues	546,692,991	643,321,928	613,680,076	643,622,653	704,751,355
Expenditures					
Current:					
General administration	94,150,791	61,077,477	74,181,321	87,847,590	101,064,792
Financial administration	9,750,632	10,609,737	12,273,874	13,706,582	15,504,963
Administration of justice	100,575,084	112,256,330	122,037,405	139,974,374	153,138,961
Construction and maintenance	70,286,117	61,002,603	71,853,587	93,297,427	82,674,513
Health and human services	98,986,030	190,368,247	124,595,962	83,818,867	69,768,807
Cooperative services	1,127,235	1,179,974	1,233,514	1,275,283	1,414,065
Public safety	49,965,530	69,554,154	77,451,762	85,412,037	92,378,610
Parks and recreation	3,588,017	4,446,139	5,272,880	7,442,597	7,919,537
Libraries and education	17,822,524	18,510,542	19,236,943	20,813,192	22,502,092
Capital Outlay	101,302,683	232,434,131	112,403,997	112,165,159	187,913,159
Debt Service:					
Principal	43,197,215	39,125,428	40,193,430	47,993,388	59,376,405
Interest and fiscal charges	23,505,432	26,669,690	31,100,501	33,449,335	41,031,926
Bond issuance costs	1,094,531	397,559	777,633	1,358,104	3,198,174
Total Expenditures	615,351,821	827,632,011	692,612,809	728,553,935	837,886,004
(Deficiency) of Revenues					
(Under) Expenditures	(68,658,830)	(184,310,083)	(78,932,733)	(84,931,282)	(133,134,649)
Other Financing Sources (Uses)					
Transfers in	23,637,372	23,747,768	17,275,591	28,260,452	39,687,652
Transfers (out)	(23,637,372)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)
Bonds issued	85,690,000	71,615,000	80,689,000	145,905,000	343,895,000
Refunding bonds issued	36,540,000	-	-	-	-
Premium on bonds issued	24,507,932	8,483,750	13,478,268	12,577,192	37,888,190
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	9,444,465
Total Other Financing Sources (Uses)	115,732,085	180,447,979	116,185,366	148,589,072	366,227,655
Net Change in Fund Balances	\$ 47,073,255	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 233,093,006
Debt Service as a Percentage of Noncapital Expenditures	12.98%	11.05%	12.29%	13.21%	15.45%

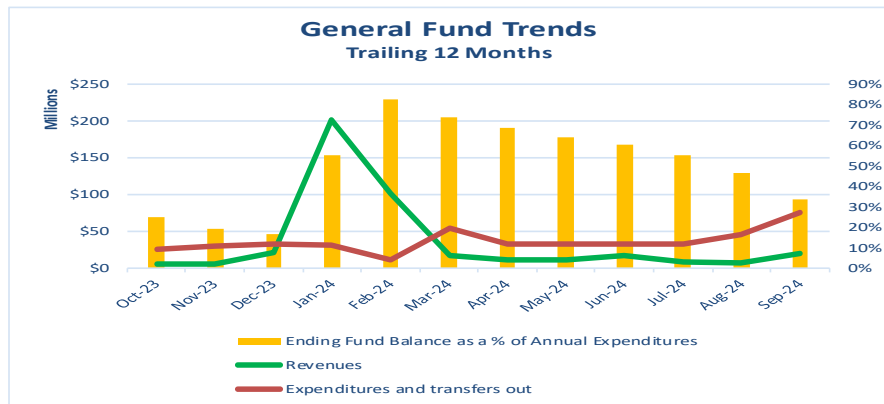
Sep 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	10/31/23	11/30/23	12/31/23	1/31/24	2/29/24	3/31/24
Revenues						
Property taxes	\$ 109,603	\$ 182,155	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281
Fines and fees	2,561,706	2,942,817	3,147,063	4,291,038	3,551,318	3,433,562
Intergovernmental	1,089,787	1,067,491	2,441,180	1,206,977	14,841,443	5,410,256
Earnings on investments	825,392	637,911	1,054,182	749,429	1,056,239	1,484,252
Miscellaneous	1,274,244	1,468,975	1,846,417	1,274,585	1,314,357	2,623,764
Total Revenues	5,860,732	6,299,349	21,370,698	201,896,837	133,645,554	17,379,115
Expenditures						
Current:						
General administration	4,747,769	4,409,737	7,289,470	5,995,228	7,103,607	19,332,688
Financial administration	1,158,464	1,127,883	1,656,135	1,232,542	1,150,951	1,563,763
Administration of justice	8,606,472	8,965,970	9,279,240	9,571,617	8,677,632	12,310,293
Construction and maintenance	298,834	306,193	316,433	350,533	345,441	443,956
Health and human services	3,318,277	3,678,542	4,217,176	4,612,861	4,358,198	5,722,982
Cooperative services	73,142	103,230	79,423	79,375	80,667	287,368
Public safety	5,911,638	6,387,300	6,858,345	6,281,768	6,351,970	8,745,890
Parks and recreation	318,826	358,923	597,499	379,276	600,523	952,192
Libraries and education	1,472,952	1,624,614	1,806,433	1,678,057	2,093,909	2,356,272
Capital Outlay	113,493	912,414	58,000	109,915	280,391	1,989,574
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	26,019,867	27,874,806	32,158,154	30,291,172	31,043,289	53,704,978
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(20,159,135)	(21,575,457)	(10,787,456)	171,605,665	102,602,265	(36,325,863)
				171,605,665		-
Other Financing Sources (Uses)						
Transfers in	-	937,223	-	-	19,935,000	-
Transfers (out)	-	(2,986,593)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,049,370)	(1,450,000)	(1,450,000)	18,485,000	(1,450,000)
Net Change in Fund Balances	(20,159,135)	(23,624,827)	(12,237,456)	170,155,665	121,087,265	(37,775,863)
Fund Balances, Beginning of Period	130,839,782	110,680,647	87,055,820	74,818,364	244,974,029	366,061,294
Fund Balances, End of Period	\$ 110,680,647	\$ 87,055,820	\$ 74,818,364	\$ 244,974,029	\$ 366,061,294	\$ 328,285,431



FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	4/30/24	5/31/24	6/30/24	7/31/24	8/31/24	9/30/24
Revenues						
Property taxes	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947	\$	\$ 225,531	\$ (151,565)
Fines and fees	3,891,695	3,908,090	9,506,710	3,416,447	4,029,544	5,197,748
Intergovernmental	2,089,118	4,014,400	2,926,275	3,452,749	1,050,565	14,801,103
Earnings on investments	1,737,289	1,758,520	1,094,409	1,437,349	900,820	753,711
Miscellaneous	802,861	1,590,508	1,791,008	1,315,229	1,295,498	(288,435)
Total Revenues	11,771,441	12,448,053	17,250,349	9,621,774	7,501,958	20,312,562
Expenditures						
Current:						
General administration	5,622,957	6,149,970	5,773,695	5,836,452	10,620,735	13,173,580
Financial administration	1,174,845	1,128,021	1,171,777	1,187,322	1,556,972	1,396,238
Administration of justice	10,375,860	8,792,285	10,323,943	9,828,504	12,963,323	10,779,914
Construction and maintenance	362,624	385,408	419,105	313,718	449,815	733,746
Health and human services	4,077,727	5,628,875	5,080,136	4,245,151	6,784,977	8,110,662
Cooperative services	171,941	81,155	90,978	69,958	100,789	196,039
Public safety	6,625,569	6,266,017	6,432,645	6,906,023	8,671,372	10,181,106
Parks and recreation	478,016	378,292	364,135	354,225	532,870	589,061
Libraries and education	1,795,488	1,770,018	1,716,970	1,703,740	2,328,030	1,925,777
Capital Outlay	1,934,208	1,480,838	342,116	1,701,594	1,032,995	2,028,263
Debt issuance costs	-	(92,335)	-	-	-	92,335
Total Expenditures	32,619,235	31,968,544	31,715,500	32,146,687	45,041,878	49,206,721
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(20,847,794)	(19,520,491)	(14,465,151)	(22,524,913)	(37,539,920)	(28,894,159)
Other Financing Sources (Uses)						
Transfers in	230,927	-	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,219,073)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)
Net Change in Fund Balances	(22,066,867)	(20,970,491)	(15,915,151)	(23,974,913)	(38,989,920)	(55,395,020)
Fund Balances, Beginning of Period	328,285,431	306,218,564	285,248,073	269,332,922	245,358,009	206,368,089
Fund Balances, End of Period	\$ 306,218,564	\$ 285,248,073	\$ 269,332,922	\$ 245,358,009	\$ 206,368,089	\$ 150,973,069

