

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

**For the One Month Ended October 31, 2024**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



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

### Fort Bend County, Texas

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County Auditor

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March 31, 2025

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



# FORT BEND COUNTY, TEXAS

## STATEMENT OF NET POSITION

October 31, 2024

	Primary Government			Discretely Presented
	Governmental Activities	Business-Type Activities	Total	Component Units
<b>Assets</b>				
Cash and cash equivalents	\$ 360,072,407	\$ 578,446	\$ 360,650,853	\$ 140,210,303
Investments	267,741,998	-	267,741,998	253,383,649
Receivables:				
Taxes, net	527,009,670	-	527,009,670	-
Grants	6,139,235	-	6,139,235	-
Fines and fees	47,917,190	-	47,917,190	-
Other	28,945,243	720,862	29,666,105	1,373,490
Internal Balances	5,825,734	(5,772,834)	52,900	-
Prepaid items	46,793	61,343	108,136	-
Due from component units	2,810,022	-	2,810,022	-
Capital assets, not being depreciated	788,534,456	-	788,534,456	126,466,473
Capital assets, net of accumulated depreciation	3,414,871,391	3,494,720	3,418,366,111	417,240,816
<b>Total Assets</b>	<b>5,449,914,139</b>	<b>(917,463)</b>	<b>5,448,996,676</b>	<b>938,674,731</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	1,343,498	-	1,343,498	(145,006)
Deferred outflows related to post-employment benefits	116,217,774	-	116,217,774	-
<b>Total Deferred Outflows of Resources</b>	<b>117,561,272</b>	<b>-</b>	<b>117,561,272</b>	<b>(145,006)</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	46,023,200	852,286	46,875,486	649,693
Retainage payable	9,744,175	-	9,744,175	2,909,366
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	32,681,562	460,995	33,142,557	-
Due to component units	52,900	-	52,900	-
Due to primary government	-	-	-	2,810,022
Due to other governments	6,706,841	-	6,706,841	-
<b>Long-term Liabilities:</b>				
Long-term liabilities due within one-year	79,352,384	-	79,352,384	18,030,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	1,198,653,149	-	1,198,653,149	531,321,821
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
<b>Total Liabilities</b>	<b>1,727,658,595</b>	<b>1,313,281</b>	<b>1,728,971,876</b>	<b>557,383,396</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	7,711,780
Deferred inflows related to post-employment benefits	322,072,984	-	322,072,984	-
<b>Total Deferred Inflows of Resources</b>	<b>322,072,984</b>	<b>-</b>	<b>322,072,984</b>	<b>7,711,780</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	3,155,519,276	3,494,720	3,159,013,996	85,787,597
Restricted for:				
Debt service	198,481,772	-	198,481,772	39,079,240
Construction and maintenance	120,388,995	-	120,388,995	-
Other	25,077,289	-	25,077,289	-
Unrestricted	18,276,500	(5,725,464)	12,551,036	235,627,696
<b>Total Net Position</b>	<b>\$ 3,517,743,832</b>	<b>\$ (2,230,744)</b>	<b>\$ 3,515,513,088</b>	<b>\$ 360,494,533</b>

October 31, 2024 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the One Month Ended October 31, 2024**

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 6,585,244	\$ (169,577)	\$ 2,223,170	\$ 2,500,000
Financial administration	1,276,558	954	-	-
Administration of justice	13,045,954	1,264,939	5,614,712	-
Construction and maintenance	8,929,060	79,013	-	67,878
Health and human services	3,935,899	1,552,716	3,185,333	-
Cooperative services	74,876	-	-	-
Public safety	9,412,379	1,379,801	46,246	-
Parks and recreation	932,674	-	50,750	-
Libraries and education	1,865,842	8,202	783	-
Interest on long-term debt	198,104	-	-	-
Total governmental activities	46,256,590	4,116,048	11,120,994	2,567,878
Business-Type Activities				
EPICenter Operations	484,133	481,162	-	-
Total Primary Government	\$ 46,740,723	\$ 4,597,210	\$ 11,120,994	\$ 2,567,878
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	720,825	-	-	-
FB Grand Parkway Toll Road Authority	430,464	-	-	2,397
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 1,151,289	\$ -	\$ -	\$ 2,397



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the One Month Ended October 31, 2024**

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activates	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (2,031,651)		\$ (2,031,651)	
Financial administration	(1,275,604)		(1,275,604)	
Administration of justice	(6,166,303)		(6,166,303)	
Construction and maintenance	(8,782,169)		(8,782,169)	
Health and human services	802,150		802,150	
Cooperative services	(74,876)		(74,876)	
Public safety	(7,986,332)		(7,986,332)	
Parks and recreation	(881,924)		(881,924)	
Libraries and education	(1,856,857)		(1,856,857)	
Interest on long-term debt	(198,104)		(198,104)	
Total governmental activities	(28,451,670)		(28,451,670)	
Business-Type Activities				
EPICenter Operations		\$ (2,971)	(2,971)	
Total Primary Government	(28,451,670)	(2,971)	(28,454,641)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				(720,825)
FB Grand Parkway Toll Road Authority				(428,067)
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				(1,148,892)
General Revenues:				
Property taxes, penalties, and interest	512,517,171	-	512,517,171	-
Sales taxes	-	-	-	-
Earnings on investments	1,336,065	-	1,336,065	(361,619)
Miscellaneous	767,661	-	767,661	-
Total General Revenues	514,620,897	-	514,620,897	(361,619)
Changes in Net Position	486,169,227	(2,971)	486,166,256	(1,510,511)
Net Position, Beginning of Year, as restated	3,031,574,605	(2,227,773)	3,029,346,832	362,005,044
Net Position, End of Period	\$ 3,517,743,832	\$ (2,230,744)	\$ 3,515,513,088	\$ 360,494,533

October 31, 2024 Monthly Financial Report

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

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 83,285,840	\$ 8,908,241	\$ 168,767,195	\$ 34,291
Investments	50,967,699	31,794,980	83,554,554	29,156,422
Taxes receivable, net	358,844,620	134,893,132	-	-
Grants receivable	3,889,102	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	(183,227)	26,670,696	71,862	-
Due from other funds	59,498,157	1,216,919	-	-
Due from component units	2,810,022	-	-	-
Prepaid items	25,293	-	-	-
<b>Total Assets</b>	<b>\$ 607,054,696</b>	<b>\$ 203,483,968</b>	<b>\$ 252,393,611</b>	<b>\$ 29,190,713</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 25,653,615	\$ -	\$ 618,824	\$ -
Accrued payroll	9,494,209	-	-	-
Retainage payable	1,303,521	-	8,359,553	69,718
Due to other funds	1,588,265	-	51,471,967	1,416,617
Due to other governments	2,687,170	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	4,651,359	-	-	27,704,378
<b>Total Liabilities</b>	<b>70,303,139</b>	<b>-</b>	<b>60,450,344</b>	<b>29,190,713</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	358,844,620	134,893,132	-	-
Unavailable revenue-other	47,917,190	26,848,002	-	-
<b>Total Deferred Inflows of Resources</b>	<b>406,761,810</b>	<b>161,741,134</b>	<b>-</b>	<b>-</b>
		177,306		
<b>Fund Balances</b>				
Nonspendable	25,293	-	-	-
Restricted	9,666,896	41,742,834	191,943,267	-
Committed	27,167,909	-	-	-
Unassigned	93,129,650	-	-	-
<b>Total Fund Balances</b>	<b>129,989,747</b>	<b>41,742,834</b>	<b>191,943,267</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 607,054,696</b>	<b>\$ 203,483,968</b>	<b>\$ 252,393,611</b>	<b>\$ 29,190,713</b>

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

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 32,437,331	\$ 40,992,826	\$ 334,425,724
Investments	45,137,537	27,130,806	267,741,998
Taxes receivable, net	1,908,334	31,363,585	527,009,671
Grants receivable	-	2,250,133	6,139,235
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,890,782	28,466,993
Due from other funds	-	397,648	61,112,724
Due from component units	-	-	2,810,022
Prepaid items	-	-	25,293
<b>Total Assets</b>	<b>\$ 79,500,082</b>	<b>\$ 104,025,780</b>	<b>\$ 1,275,648,850</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 497,279	\$ 26,769,718
Accrued payroll	-	-	9,494,209
Retainage payable	11,383	-	9,744,175
Due to other funds	439,233	1,878,650	56,794,732
Due to other governments	-	4,076,609	6,763,779
Notes payable	-	-	24,925,000
Unearned revenues	-	29,991	32,385,728
<b>Total Liabilities</b>	<b>450,616</b>	<b>6,482,529</b>	<b>166,877,341</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	31,126,435	524,864,187
Unavailable revenue-other	-	-	74,765,192
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>31,126,435</b>	<b>599,629,379</b>
<b>Fund Balances</b>			
Nonspendable	-	-	25,293
Restricted	79,049,466	66,416,816	388,819,279
Committed	-	-	27,167,909
Unassigned	-	-	93,129,650
<b>Total Fund Balances</b>	<b>79,049,466</b>	<b>66,416,816</b>	<b>509,142,130</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 79,500,082</b>	<b>\$ 104,025,780</b>	<b>\$ 1,275,648,850</b>



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

Total fund balances, governmental funds	\$ 509,142,130
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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.	4,202,932,321
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	599,629,378
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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	(1,142,701,902)
Deferred charges on debt refunding	1,343,498
Compensated absences	(13,291,819)
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	(303,244,117)
Deferred outflows related to post-employment activities	116,217,774
Deferred inflows related to post-employment activities	(322,072,984)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	18,076,632
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Net Position of Governmental Activities	<u>\$ 3,517,743,832</u>
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**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the One Month Ended October 31, 2024****Page 1 of 2**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Revenues</b>				
Property taxes	\$ 274,634	\$ 103,941	\$ -	\$ -
Fines and fees	3,160,981	-	-	-
Intergovernmental	3,362,802	(130)	-	412,499
Earnings on investments	272,567	(23,433)	1,066,601	(62,811)
Miscellaneous	1,283,760	-	12,450	-
<b>Total Revenues</b>	<b>8,354,744</b>	<b>80,378</b>	<b>1,079,051</b>	<b>349,688</b>
<b>Expenditures</b>				
Current:				
General administration	5,804,265	-	785	-
Financial administration	1,125,558	-	-	-
Administration of justice	9,105,453	-	-	-
Construction and maintenance	295,234	-	(407,483)	-
Health and human services	2,718,541	-	635	294,471
Cooperative services	64,876	-	-	-
Public safety	6,235,364	-	-	-
Parks and recreation	366,115	-	38,259	-
Libraries and education	1,524,386	-	-	-
<b>Capital Outlay</b>	<b>(860,009)</b>	<b>1,036,791</b>	<b>5,945,746</b>	<b>55,217</b>
<b>Debt Service:</b>				
Principal	-	1,864,326	-	-
Interest and fiscal charges	-	116,410	-	-
Debt issuance costs	-	-	-	-
<b>Total Expenditures</b>	<b>26,379,783</b>	<b>3,017,527</b>	<b>5,577,942</b>	<b>349,688</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(18,025,039)</b>	<b>(2,937,149)</b>	<b>(4,498,891)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	(2,900,000)	-	-	-
General obligation bonds and notes issued	-	-	(81,694)	-
Lease and capital financing initiation	-	1,036,791	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,900,000)</b>	<b>1,036,791</b>	<b>(81,694)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(20,925,039)</b>	<b>(1,900,358)</b>	<b>(4,580,585)</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>150,914,786</b>	<b>43,643,192</b>	<b>196,523,852</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 129,989,747</b>	<b>\$ 41,742,834</b>	<b>\$ 191,943,267</b>	<b>\$ -</b>

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

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ 26,117	\$ 404,692
Fines and fees	-	398,583	3,559,564
Intergovernmental	-	7,373,025	11,148,196
Earnings on investments	29,746	52,995	1,335,665
Miscellaneous	-	900,041	2,196,251
<b>Total Revenues</b>	<b>29,746</b>	<b>8,750,761</b>	<b>18,644,368</b>
<b>Expenditures</b>			
Current:			
General administration	-	121,476	5,926,526
Financial administration	-	-	1,125,558
Administration of justice	-	2,149,638	11,255,091
Construction and maintenance	469	2,050,206	1,938,426
Health and human services	-	52,252	3,065,899
Cooperative services	-	-	64,876
Public safety	-	1,959,016	8,194,380
Parks and recreation	-	-	404,374
Libraries and education	-	456	1,524,842
<b>Capital Outlay</b>	-	-	6,177,745
<b>Debt Service:</b>			
Principal	-	-	1,864,326
Interest and fiscal charges	-	-	116,410
Debt issuance costs	-	-	-
<b>Total Expenditures</b>	<b>469</b>	<b>6,333,044</b>	<b>41,658,453</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>29,277</b>	<b>2,417,717</b>	<b>(23,014,085)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	2,900,000	2,900,000
Transfers (out)	-	-	(2,900,000)
General obligation bonds and notes issued	-	-	(81,694)
Lease and capital financing initiation	-	-	1,036,791
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>2,900,000</b>	<b>955,097</b>
 Net Change in Fund Balances	 29,277	 5,317,717	 (22,058,988)
<b>Fund Balances, Beginning of Year</b>	<b>79,020,191</b>	<b>61,099,099</b>	<b>531,201,120</b>
<b>Fund Balances, End of Period</b>	<b>\$ 79,049,468</b>	<b>\$ 66,416,816</b>	<b>\$ 509,142,132</b>

**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 One Month Ended October 31, 2024**

Net change in fund balances - total governmental funds \$ (22,058,988)

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 \$7,766,900 was exceeded by depreciation of \$11,155,000 in the current period. (3,388,095)

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. (214,202)

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 -

Premium on bonds issued -

Leases and capital financing (1,036,791)

Repayments:

Principal repayments 1,864,326

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. 511,495,252

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. (2,992,275)

Change in net position of governmental activities \$ 486,169,227



**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**  
**October 31, 2024**

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	<b>Special Revenue Funds</b>				
	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 4,411,328	\$ 1,529,759	\$ (1,622,408)	\$ 5,430,720	\$ 3,975,034
Investments	10,502,993	-	-	4,806,695	10,770,819
Taxes receivable, net	237,425	-	-	18,747,395	12,378,765
Grants receivable	-	-	34,179	-	-
Other receivables	-	-	11,355	496,422	1,273,531
Due from other funds	-	-	-	19,821	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 15,151,746</b>	<b>\$ 1,529,759</b>	<b>\$ (1,576,874)</b>	<b>\$ 29,501,053</b>	<b>\$ 28,398,149</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 7,100	\$ 475,340
Due to other funds	-	35,591	(1,803,255)	908,459	688,530
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>35,591</b>	<b>(1,803,255)</b>	<b>915,559</b>	<b>1,163,870</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	18,747,395	12,378,765
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,747,395</b>	<b>12,378,765</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	15,151,746	1,494,168	226,381	9,838,099	14,855,514
<b>Total Fund Balances</b>	<b>15,151,746</b>	<b>1,494,168</b>	<b>226,381</b>	<b>9,838,099</b>	<b>14,855,514</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 15,151,746</b>	<b>\$ 1,529,759</b>	<b>\$ (1,576,874)</b>	<b>\$ 29,501,053</b>	<b>\$ 28,398,149</b>

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

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	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Assets</b>					
Cash and cash equivalents	\$ 54,777	\$ 168,619	\$ 513,784	\$ 9,017	\$ 101,157
Investments	-	1,050,299	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	49,133	5,029	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 54,777</b>	<b>\$ 1,268,051</b>	<b>\$ 518,813</b>	<b>\$ 9,017</b>	<b>\$ 101,157</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	474	29,998	7,124	-	1,508
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>474</b>	<b>29,998</b>	<b>7,124</b>	<b>-</b>	<b>1,508</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	54,303	1,238,053	511,689	9,017	99,649
<b>Total Fund Balances</b>	<b>54,303</b>	<b>1,238,053</b>	<b>511,689</b>	<b>9,017</b>	<b>99,649</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 54,777</b>	<b>\$ 1,268,051</b>	<b>\$ 518,813</b>	<b>\$ 9,017</b>	<b>\$ 101,157</b>



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

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Assets</b>					
Cash and cash equivalents	\$ 195,608	\$ 56,171	\$ 251,050	\$ 83,973	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,505	-	-	40	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 197,113</u>	<u>\$ 56,171</u>	<u>\$ 251,050</u>	<u>\$ 84,013</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	197,113	56,171	251,050	84,013	-
<b>Total Fund Balances</b>	<u>197,113</u>	<u>56,171</u>	<u>251,050</u>	<u>84,013</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 197,113</u>	<u>\$ 56,171</u>	<u>\$ 251,050</u>	<u>\$ 84,013</u>	<u>\$ -</u>

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

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Assets</b>					
Cash and cash equivalents	\$ 141,666	\$ 5,994,331	\$ 98,450	\$ 1,105,931	\$ 7,494,364
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	2,954	106,520	-
Due from other funds	-	163,582	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 141,666</b>	<b>\$ 6,157,913</b>	<b>\$ 101,404</b>	<b>\$ 1,212,451</b>	<b>\$ 7,494,364</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,729	74,952	-	23,233	19,157
Due to other governments	-	-	-	-	3,568,221
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,729</b>	<b>74,952</b>	<b>-</b>	<b>23,233</b>	<b>3,587,378</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	136,937	6,082,961	101,404	1,189,218	3,906,986
<b>Total Fund Balances</b>	<b>136,937</b>	<b>6,082,961</b>	<b>101,404</b>	<b>1,189,218</b>	<b>3,906,986</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 141,666</b>	<b>\$ 6,157,913</b>	<b>\$ 101,404</b>	<b>\$ 1,212,451</b>	<b>\$ 7,494,364</b>

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

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	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 23,739	\$ 156,202	\$ 94	\$ 125,395	\$ (417,147)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	43,301	2,086,814
Other receivables	-	-	-	-	-
Due from other funds	246	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 23,985</u>	<u>\$ 156,202</u>	<u>\$ 94</u>	<u>\$ 168,696</u>	<u>\$ 1,669,667</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	3,113	-	42,118	68,610
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>3,113</u>	<u>-</u>	<u>42,118</u>	<u>68,610</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	275
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	23,985	153,089	94	126,578	1,600,782
<b>Total Fund Balances</b>	<u>23,985</u>	<u>153,089</u>	<u>94</u>	<u>126,578</u>	<u>1,600,782</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 23,985</u>	<u>\$ 156,202</u>	<u>\$ 94</u>	<u>\$ 168,696</u>	<u>\$ 1,669,667</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
<b>Assets</b>					
Cash and cash equivalents	\$ 222,963	\$ 19,708	\$ 194,803	\$ 2,852,486	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	29,422	56,417	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 222,963</u>	<u>\$ 19,708</u>	<u>\$ 224,225</u>	<u>\$ 2,908,903</u>	<u>\$ 827,079</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	3,504	10,016	1,412,807	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>3,504</u>	<u>10,016</u>	<u>1,412,807</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	222,963	16,204	214,209	1,496,096	827,079
<b>Total Fund Balances</b>	<u>222,963</u>	<u>16,204</u>	<u>214,209</u>	<u>1,496,096</u>	<u>827,079</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 222,963</u>	<u>\$ 19,708</u>	<u>\$ 224,225</u>	<u>\$ 2,908,903</u>	<u>\$ 827,079</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	<b>Special Revenue Funds</b>			
	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Tax Increment ReiFund Balancenvest Zone#1</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 3,503,130	\$ 3,490,961	\$ 82	\$ 40,992,826
Investments	-	-	-	27,130,806
Taxes receivable, net	-	-	-	31,363,585
Grants receivable	-	-	-	2,250,133
Other receivables	-	-	-	1,890,782
Due from other funds	157,462	830	-	397,648
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,660,592</b>	<b>\$ 3,491,791</b>	<b>\$ 82</b>	<b>\$ 104,025,780</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 497,279
Due to other funds	314,923	33,059	-	1,878,650
Due to other governments	-	508,388	-	4,076,609
Unearned revenues	29,991	-	-	29,991
<b>Total Liabilities</b>	<b>359,753</b>	<b>541,447</b>	<b>-</b>	<b>6,482,529</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	31,126,435
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,126,435</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	3,300,839	2,950,344	82	66,416,816
<b>Total Fund Balances</b>	<b>3,300,839</b>	<b>2,950,344</b>	<b>82</b>	<b>66,416,816</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,660,592</b>	<b>\$ 3,491,791</b>	<b>\$ 82</b>	<b>\$ 104,025,780</b>

**FORT BEND COUNTY, TEXAS**

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the One Month Ended October 31, 2024**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 14,304	\$ 11,813
Fines and fees	-	-	-	21,605	-
Intergovernmental	-	-	28,999	67,877	-
Earnings on investments	(4,234)	5,319	8,809	15,964	(1,122)
Miscellaneous	-	-	311	14,301	241
<b>Total Revenues</b>	<u>(4,234)</u>	<u>5,319</u>	<u>38,119</u>	<u>134,051</u>	<u>10,932</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	(1)	1,394,863	-	-
Construction and maintenance	1	-	-	1,462,889	587,316
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>1</u>	<u>(1)</u>	<u>1,394,863</u>	<u>1,462,889</u>	<u>587,316</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(4,235)	5,320	(1,356,744)	(1,328,838)	(576,384)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	2,900,000	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>2,900,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,235)	5,320	1,543,256	(1,328,838)	(576,384)
<b>Fund Balances, Beginning of Year</b>	<u>15,155,981</u>	<u>1,488,848</u>	<u>(1,316,875)</u>	<u>11,166,937</u>	<u>15,431,898</u>
<b>Fund Balances, End of Period</b>	<u>\$ 15,151,746</u>	<u>\$ 1,494,168</u>	<u>\$ 226,381</u>	<u>\$ 9,838,099</u>	<u>\$ 14,855,514</u>

October 31, 2024 Monthly Financial Report

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the One Month Ended October 31, 2024**

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	49,133	5,080	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	9	(1,643)	109	2	21
Miscellaneous	25,000	-	-	-	783
<b>Total Revenues</b>	<b>25,009</b>	<b>47,490</b>	<b>5,189</b>	<b>2</b>	<b>804</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	32,973	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	474	-	-	-	-
Public safety	-	-	2,989	-	-
Libraries and education	-	-	-	-	456
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>474</b>	<b>32,973</b>	<b>2,989</b>	<b>-</b>	<b>456</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>24,535</b>	<b>14,517</b>	<b>2,200</b>	<b>2</b>	<b>348</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	24,535	14,517	2,200	2	348
<b>Fund Balances, Beginning of Year</b>	<b>29,768</b>	<b>1,223,536</b>	<b>509,489</b>	<b>9,015</b>	<b>99,301</b>
<b>Fund Balances, End of Period</b>	<b>\$ 54,303</b>	<b>\$ 1,238,053</b>	<b>\$ 511,689</b>	<b>\$ 9,017</b>	<b>\$ 99,649</b>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the One Month Ended October 31, 2024**

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	1,505	-	-	190	-
Intergovernmental	-	-	-	239	-
Earnings on investments	41	12	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>1,546</u>	<u>12</u>	<u>-</u>	<u>429</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,546</u>	<u>12</u>	<u>-</u>	<u>429</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,546	12	-	429	-
<b>Fund Balances, Beginning of Year</b>	<u>195,567</u>	<u>56,159</u>	<u>251,050</u>	<u>83,584</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 197,113</u>	<u>\$ 56,171</u>	<u>\$ 251,050</u>	<u>\$ 84,013</u>	<u>\$ -</u>



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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the One Month Ended October 31, 2024**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	163,582	-	-	-
Intergovernmental	70,000	-	-	-	-
Earnings on investments	21	-	21	242	10,531
Miscellaneous	-	-	-	-	702,347
<b>Total Revenues</b>	<u>70,021</u>	<u>163,582</u>	<u>21</u>	<u>242</u>	<u>712,878</u>
<b>Expenditures</b>					
Current:					
General administration	11,570	83,430	-	26,476	-
Financial administration	-	-	-	-	-
Administration of justice	-	24,302	-	-	443
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	1,811,775
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>11,570</u>	<u>107,732</u>	<u>-</u>	<u>26,476</u>	<u>1,812,218</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	58,451	55,850	21	(26,234)	(1,099,340)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	58,451	55,850	21	(26,234)	(1,099,340)
<b>Fund Balances, Beginning of Year</b>	<u>78,486</u>	<u>6,027,111</u>	<u>101,383</u>	<u>1,215,452</u>	<u>5,006,326</u>
<b>Fund Balances, End of Period</b>	<u>\$ 136,937</u>	<u>\$ 6,082,961</u>	<u>\$ 101,404</u>	<u>\$ 1,189,218</u>	<u>\$ 3,906,986</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the One Month Ended October 31, 2024**

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	246	-	-	-	-
Intergovernmental	-	-	94	-	1,651,293
Earnings on investments	-	33	-	33	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>246</u>	<u>33</u>	<u>94</u>	<u>33</u>	<u>1,651,293</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	1,268	50,511
Public safety	-	881	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>881</u>	<u>-</u>	<u>1,269</u>	<u>50,511</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	246	(848)	94	(1,236)	1,600,782
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	246	(848)	94	(1,236)	1,600,782
<b>Fund Balances, Beginning of Year</b>	<u>23,739</u>	<u>153,937</u>	<u>-</u>	<u>127,814</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 23,985</u>	<u>\$ 153,089</u>	<u>\$ 94</u>	<u>\$ 126,578</u>	<u>\$ 1,600,782</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 One Month Ended October 31, 2024**

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	221,747	17,224	-	1,824,847	-
Earnings on investments	1,215	4	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>222,962</u>	<u>17,228</u>	<u>-</u>	<u>1,824,847</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	3,370	328,751	-
Construction and maintenance	-	-	-	-	-
Health and human services	(1)	-	-	-	-
Public safety	-	1,024	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>1,024</u>	<u>3,370</u>	<u>328,751</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	222,963	16,204	(3,370)	1,496,096	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	222,963	16,204	(3,370)	1,496,096	-
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>217,579</u>	<u>-</u>	<u>827,079</u>
<b>Fund Balances, End of Period</b>	<u>\$ 222,963</u>	<u>\$ 16,204</u>	<u>\$ 214,209</u>	<u>\$ 1,496,096</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 One Month Ended October 31, 2024**

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment ReiFund Balancenvest Zone#1	Totals Non-major Special Revenue Funds
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 26,117
Fines and fees	157,242	-	-	398,583
Intergovernmental	3,490,705	-	-	7,373,025
Earnings on investments	17,608	-	-	52,995
Miscellaneous	220	156,838	-	900,041
<b>Total Revenues</b>	<b>3,665,775</b>	<b>156,838</b>	<b>-</b>	<b>8,750,761</b>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	121,476
Financial administration	-	-	-	-
Administration of justice	364,936	-	-	2,149,638
Construction and maintenance	-	-	-	2,050,206
Health and human services	-	-	-	52,252
Public safety	-	142,347	-	1,959,016
Libraries and education	-	-	-	456
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>364,936</b>	<b>142,347</b>	<b>-</b>	<b>6,333,044</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,300,839</b>	<b>14,491</b>	<b>-</b>	<b>2,417,717</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	2,900,000
Transfers (out)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,900,000</b>
Net Change in Fund Balances	3,300,839	14,491	-	5,317,717
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>2,935,853</b>	<b>82</b>	<b>61,099,099</b>
<b>Fund Balances, End of Period</b>	<b>\$ 3,300,839</b>	<b>\$ 2,950,344</b>	<b>\$ 82</b>	<b>\$ 66,416,816</b>

**FORT BEND COUNTY, TEXAS**  
***CAPITAL PROJECT SUB- FUND DESCRIPTIONS***

**Capital Project Sub- Funds**

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

<b>Fund Number</b>	<b>Fund Description</b>
754	Central Appraisal District Phase 2 Expansion
756	Facilities Limited Tax Bonds, Series 2019
757	Public Facilities Corp Lease Revenue Bonds, Series 2023
764	Drainage District Permanent Imp. Bonds, Series 2020
765	Drainage District Projects Tax Notes / CO
766	Certificates of Obligation, Series 2020A
768	Tax Notes, Series 2020
770	Parks Bond Projects (2020 Election)
773	Tax Note, Series 2022
775	Unlimited Tax Road Bonds, Series 2023
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**  
**October 31, 2024**

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<b>Fund Number</b>	<b>MAJ-754</b>	<b>MAJ-756</b>	<b>MAJ-757</b>	<b>MAJ-764</b>
	<b>Central Appraisal District Phase 2 Expansion</b>	<b>Facilities Limited Tax Bonds, Series 2019</b>	<b>Public Facilities Corp Lease Revenue Bonds, Series 2023</b>	<b>Drainage District Permanent Imp. Bonds, Series 2020</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,899,795	\$ 5,069,063	\$ 9,750,070
Investments	-	-	83,554,554	-
Other receivables	67,246	-	-	-
<b>Total Assets</b>	<u>\$ 67,246</u>	<u>\$ 1,899,795</u>	<u>\$ 88,623,617</u>	<u>\$ 9,750,070</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	1,243,180	329,698
Due to other funds	1,113,368	-	5,553,340	5,400
<b>Total Liabilities</b>	<u>1,113,368</u>	<u>675,682</u>	<u>6,796,520</u>	<u>335,098</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	(1,046,122)	1,224,113	81,827,097	9,414,972
<b>Total Fund Balances</b>	<u>(1,046,122)</u>	<u>1,224,113</u>	<u>81,827,097</u>	<u>9,414,972</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 67,246</u>	<u>\$ 1,899,795</u>	<u>\$ 88,623,617</u>	<u>\$ 9,750,070</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**  
**October 31, 2024**

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<b>Fund Number</b>	<b>MAJ-765</b>	<b>MAJ-766</b>	<b>MAJ-768</b>	<b>MAJ-770</b>
	<b>Drainage District Projects Tax Notes / CO</b>	<b>Certificates of Obligation, Series 2020A</b>	<b>Tax Notes, Series 2020</b>	<b>Parks Bond Projects (2020 Election)</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,250,118	\$ 107,812	\$ 661,328	\$ 8,270,002
Investments	-	-	-	-
Other receivables	4,616	-	-	-
<b>Total Assets</b>	<u>\$ 4,254,734</u>	<u>\$ 107,812</u>	<u>\$ 661,328</u>	<u>\$ 8,270,002</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	260,430
Due to other funds	(191,483)	1,399,461	-	250,793
<b>Total Liabilities</b>	<u>(191,483)</u>	<u>1,399,461</u>	<u>-</u>	<u>511,223</u>
<b>Fund Balances</b>				
Nonspendable				
Restricted	4,446,217	(1,291,649)	661,328	7,758,779
<b>Total Fund Balances</b>	<u>4,446,217</u>	<u>(1,291,649)</u>	<u>661,328</u>	<u>7,758,779</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 4,254,734</u>	<u>\$ 107,812</u>	<u>\$ 661,328</u>	<u>\$ 8,270,002</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**  
**October 31, 2024**

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<b>Fund Number</b>	<b>MAJ-773</b>	<b>MAJ-775</b>
	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 24,118,887	\$ -
Investments	-	-
Other receivables	-	-
<b>Total Assets</b>	<b>\$ 24,118,887</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 555,824	\$ -
Retainage payable	495,581	-
Due to other funds	568,224	(2,088)
<b>Total Liabilities</b>	<b>1,619,629</b>	<b>(2,088)</b>
<b>Fund Balances</b>		
Nonspendable		
Restricted	22,499,258	2,088
<b>Total Fund Balances</b>	<b>22,499,258</b>	<b>2,088</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 24,118,887</b>	<b>\$ -</b>

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**  
**October 31, 2024**

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<b>Fund Number</b>	<b>MAJ-778</b>	<b>MAJ-779</b>	
	<b>Certificates of Obligation, Series 2024</b>	<b>Unlimited Tax Road Bonds, Series 2024</b>	<b>Totals Capital Projects Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 47,977,256	\$ 66,662,864	\$ 168,767,195
Investments	-	-	83,554,554
Other receivables	-	-	71,862
<b>Total Assets</b>	<u>\$ 47,977,256</u>	<u>\$ 66,662,864</u>	<u>\$ 252,393,611</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 618,824
Retainage payable	646,347	4,771,635	8,359,553
Due to other funds	21,143,782	21,631,170	51,471,967
<b>Total Liabilities</b>	<u>21,790,129</u>	<u>26,402,805</u>	<u>60,450,344</u>
<b>Fund Balances</b>			
Nonspendable			-
Restricted	26,187,127	40,260,059	191,943,267
<b>Total Fund Balances</b>	<u>26,187,127</u>	<u>40,260,059</u>	<u>191,943,267</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 47,977,256</u>	<u>\$ 66,662,864</u>	<u>\$ 252,393,611</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 One Month Ended October 31, 2024**

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Drainage District Permanent Imp. Bonds, Series 2020
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	4,408	8,002	344,729	42,156
Miscellaneous	12,450	-	-	-
<b>Total Revenues</b>	<b>16,858</b>	<b>8,002</b>	<b>344,729</b>	<b>42,156</b>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	-	1	(1)	-
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1</b>	<b>(1)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,858</b>	<b>8,001</b>	<b>344,730</b>	<b>42,156</b>
<b>Other Financing Sources (Uses)</b>				
ation bonds issued	-	-	(81,694)	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(81,694)</b>	<b>-</b>
Net Change in Fund Balances	16,858	8,001	263,036	42,156
<b>Fund Balances, Beginning of Year</b>	<b>(1,062,980)</b>	<b>1,216,112</b>	<b>81,564,061</b>	<b>9,372,816</b>
<b>Fund Balances, End of Period</b>	<b>\$ (1,046,122)</b>	<b>\$ 1,224,113</b>	<b>\$ 81,827,097</b>	<b>\$ 9,414,972</b>

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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
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	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects (2020 Election)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	17,152	23	2,803	39,249
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>17,152</u>	<u>23</u>	<u>2,803</u>	<u>39,249</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	14,009
<b>Capital Outlay</b>	(1)	250,000	-	7,499
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1)</u>	<u>250,000</u>	<u>-</u>	<u>21,508</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>17,153</u>	<u>(249,977)</u>	<u>2,803</u>	<u>17,741</u>
<b>Other Financing Sources (Uses)</b>				
ation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	17,153	(249,977)	2,803	17,741
<b>Fund Balances, Beginning of Year</b>	<u>4,429,064</u>	<u>(1,041,672)</u>	<u>658,525</u>	<u>7,741,038</u>
<b>Fund Balances, End of Period</b>	<u>\$ 4,446,217</u>	<u>\$ (1,291,649)</u>	<u>\$ 661,328</u>	<u>\$ 7,758,779</u>

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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the One Month Ended October 31, 2024**

	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>
<b>Revenues</b>		
Intergovernmental	\$ -	\$ -
Earnings on investments	102,862	3,428
Miscellaneous	-	-
<b>Total Revenues</b>	<u>102,862</u>	<u>3,428</u>
<b>Expenditures</b>		
Current:		
General administration	-	-
Administration of justice	-	-
Construction and maintenance	(465,501)	6,191
Health and human services	-	-
Public safety	-	-
Parks and recreation	-	-
<b>Capital Outlay</b>	481,685	-
<b>Debt Service:</b>		
Bond issuance costs	-	-
<b>Total Expenditures</b>	<u>16,184</u>	<u>6,191</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>86,678</u>	<u>(2,763)</u>
<b>Other Financing Sources (Uses)</b>		
ation bonds issued	-	-
Premium on general obligation bonds issued	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	86,678	(2,763)
<b>Fund Balances, Beginning of Year</b>	<u>22,412,580</u>	<u>4,851</u>
<b>Fund Balances, End of Period</b>	<u>\$ 22,499,258</u>	<u>\$ 2,088</u>

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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the One Month Ended October 31, 2024**

	<b>Certificates of Obligation, Series 2024</b>	<b>Unlimited Tax Road Bonds, Series 2024</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
Earnings on investments	209,027	292,762	1,066,601
Miscellaneous	-	-	12,450
<b>Total Revenues</b>	<u>209,027</u>	<u>292,762</u>	<u>1,079,051</u>
<b>Expenditures</b>			
Current:			
General administration	785	-	785
Administration of justice	-	-	-
Construction and maintenance	-	51,827	(407,483)
Health and human services	635	-	635
Public safety	-	-	-
Parks and recreation	24,250	-	38,259
<b>Capital Outlay</b>	<u>4,285,434</u>	<u>921,129</u>	<u>5,945,746</u>
<b>Debt Service:</b>			
Bond issuance costs	-	-	-
<b>Total Expenditures</b>	<u>4,311,104</u>	<u>972,956</u>	<u>5,577,942</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,102,077)</u>	<u>(680,194)</u>	<u>(4,498,891)</u>
<b>Other Financing Sources (Uses)</b>			
ation bonds issued	-	-	(81,694)
Premium on general obligation bonds issued	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(81,694)</u>
 Net Change in Fund Balances	 (4,102,077)	 (680,194)	 (4,580,585)
<b>Fund Balances, Beginning of Year</b>	<u>30,289,204</u>	<u>40,940,253</u>	<u>196,523,852</u>
<b>Fund Balances, End of Period</b>	<u>\$ 26,187,127</u>	<u>\$ 40,260,059</u>	<u>\$ 191,943,267</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:

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

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

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	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 9,984,022	\$ 3,073,983	\$ 2,563,908	\$ 1,078,155	\$ 2,587,758
Investments	15,729,156	9,452,694	2,100,599	-	3,150,898
Taxes receivable, net	614,496	220,393	91,019	20,384	150,309
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 26,344,554</b>	<b>\$ 12,747,070</b>	<b>\$ 4,755,526</b>	<b>\$ 1,098,539</b>	<b>\$ 5,888,965</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	57,959	44,707	9,574	1,200	47,882
<b>Total Liabilities</b>	<b>57,959</b>	<b>44,707</b>	<b>9,574</b>	<b>1,200</b>	<b>47,882</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	26,286,595	12,702,363	4,745,952	1,097,339	5,841,083
<b>Total Fund Balances</b>	<b>26,286,595</b>	<b>12,702,363</b>	<b>4,745,952</b>	<b>1,097,339</b>	<b>5,841,083</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 26,344,554</b>	<b>\$ 12,747,070</b>	<b>\$ 4,755,526</b>	<b>\$ 1,098,539</b>	<b>\$ 5,888,965</b>



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

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	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,754,284	\$ 180,568	\$ 2,445,480	\$ 1,171,963	\$ 4,563,265
Investments	2,100,599	-	3,150,898	1,050,299	7,352,095
Taxes receivable, net	97,607	5,778	96,644	78,799	462,116
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 3,952,490</u>	<u>\$ 186,346</u>	<u>\$ 5,693,022</u>	<u>\$ 2,301,061</u>	<u>\$ 12,377,476</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 15,776	\$ -
Due to other funds	72,426	-	55,079	71,709	56,679
<b>Total Liabilities</b>	<u>72,426</u>	<u>-</u>	<u>50,686</u>	<u>87,485</u>	<u>56,679</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	3,880,064	186,346	5,642,336	2,213,576	12,320,797
<b>Total Fund Balances</b>	<u>3,880,064</u>	<u>186,346</u>	<u>5,642,336</u>	<u>2,213,576</u>	<u>12,320,797</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,952,490</u>	<u>\$ 186,346</u>	<u>\$ 5,693,022</u>	<u>\$ 2,301,061</u>	<u>\$ 12,377,476</u>

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

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	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 252,750	\$ 1,018,720	\$ 11,498	\$ 174,355	\$ 263,391
Investments	-	-	-	-	-
Taxes receivable, net	9,190	3,085	1,069	7,382	4,556
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 261,940</u>	<u>\$ 1,021,805</u>	<u>\$ 12,567</u>	<u>\$ 181,737</u>	<u>\$ 267,947</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	11,217	1,600	-	-	1,600
<b>Total Liabilities</b>	<u>11,217</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>1,600</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	250,723	1,020,205	12,567	181,737	266,347
<b>Total Fund Balances</b>	<u>250,723</u>	<u>1,020,205</u>	<u>12,567</u>	<u>181,737</u>	<u>266,347</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 261,940</u>	<u>\$ 1,021,805</u>	<u>\$ 12,567</u>	<u>\$ 181,737</u>	<u>\$ 267,947</u>

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

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	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 414,720	\$ 14,915	\$ 883,598	\$ -	\$ 32,437,333
Investments	-	-	1,050,299	-	45,137,537
Taxes receivable, net	7,521	285	37,700	-	1,908,333
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 422,241</u>	<u>\$ 15,200</u>	<u>\$ 1,971,597</u>	<u>\$ -</u>	<u>\$ 79,500,083</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	1,200	-	6,400	-	439,232
<b>Total Liabilities</b>	<u>1,200</u>	<u>-</u>	<u>6,400</u>	<u>-</u>	<u>450,615</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	421,041	15,200	1,965,197	-	79,049,468
<b>Total Fund Balances</b>	<u>421,041</u>	<u>15,200</u>	<u>1,965,197</u>	<u>-</u>	<u>79,049,468</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 422,241</u>	<u>\$ 15,200</u>	<u>\$ 1,971,597</u>	<u>\$ -</u>	<u>\$ 79,500,083</u>

**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 One Month Ended October 31, 2024**

	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Revenues</b>					
Sales taxes	-	-	-	-	-
Earnings on investments	8,183	(7,162)	5,873	4,379	3,668
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>8,183</b>	<b>(7,162)</b>	<b>5,873</b>	<b>4,379</b>	<b>3,668</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	-	(1)	(1)	-	469
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>469</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>8,183</b>	<b>(7,161)</b>	<b>5,874</b>	<b>4,379</b>	<b>3,199</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 8,183	 (7,161)	 5,874	 4,379	 3,199
<b>Fund Balances, Beginning of Year</b>	<b>26,278,412</b>	<b>12,709,524</b>	<b>4,740,078</b>	<b>1,092,960</b>	<b>5,837,884</b>
<b>Fund Balances, End of Period</b>	<b>\$ 26,286,595</b>	<b>\$ 12,702,363</b>	<b>\$ 4,745,952</b>	<b>\$ 1,097,339</b>	<b>\$ 5,841,083</b>

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the One Month Ended October 31, 2024**

	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Revenues</b>					
Sales taxes	-	-	-	-	-
Earnings on investments	2,679	38	3,050	1,869	2,320
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>2,679</b>	<b>38</b>	<b>3,050</b>	<b>1,869</b>	<b>2,320</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	(1)	(1)	-	1	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,680</b>	<b>39</b>	<b>3,050</b>	<b>1,868</b>	<b>2,320</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 2,680	 39	 3,050	 1,868	 2,320
<b>Fund Balances, Beginning of Year</b>	<b>3,877,384</b>	<b>186,307</b>	<b>5,639,286</b>	<b>2,211,708</b>	<b>12,318,477</b>
<b>Fund Balances, End of Period</b>	<b>\$ 3,880,064</b>	<b>\$ 186,346</b>	<b>\$ 5,642,336</b>	<b>\$ 2,213,576</b>	<b>\$ 12,320,797</b>

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the One Month Ended October 31, 2024**

	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Revenues</b>					
Sales taxes	-	-	-	-	-
Earnings on investments	52	3,622	2	36	56
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>52</b>	<b>3,622</b>	<b>2</b>	<b>36</b>	<b>56</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	1	(2)	(1)	-	1
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1</b>	<b>(2)</b>	<b>(1)</b>	<b>-</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>51</b>	<b>3,624</b>	<b>3</b>	<b>36</b>	<b>55</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 51	 3,624	 3	 36	 55
<b>Fund Balances, Beginning of Year</b>	<b>250,672</b>	<b>1,016,581</b>	<b>12,564</b>	<b>181,701</b>	<b>266,292</b>
<b>Fund Balances, End of Period</b>	<b>\$ 250,723</b>	<b>\$ 1,020,205</b>	<b>\$ 12,567</b>	<b>\$ 181,737</b>	<b>\$ 266,347</b>

**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 One Month Ended October 31, 2024**

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	-	-	-	-	\$ -
Earnings on investments	88	3	989	-	29,745
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>88</b>	<b>3</b>	<b>989</b>	<b>-</b>	<b>29,745</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	2	-	1	-	468
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>468</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>86</b>	<b>3</b>	<b>988</b>	<b>-</b>	<b>29,277</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 86	 3	 988	 -	 29,277
<b>Fund Balances, Beginning of Year</b>	<b>420,955</b>	<b>15,197</b>	<b>1,964,209</b>	<b>-</b>	<b>79,020,191</b>
<b>Fund Balances, End of Period</b>	<b>\$ 421,041</b>	<b>\$ 15,200</b>	<b>\$ 1,965,197</b>	<b>\$ -</b>	<b>\$ 79,049,468</b>

## **BUDGETARY SCHEDULES**



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the One Month Ended October 31, 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>
<b>Revenues</b>					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 274,634	\$ (345,356,216)	0%
Fines and fees	49,552,575	49,552,575	3,170,253	(46,382,322)	6%
Intergovernmental	2,864,221	2,864,221	2,057,799	(806,422)	72%
Earnings on investments	8,507,117	8,507,117	270,396	(8,236,721)	3%
Miscellaneous	2,724,159	2,724,159	206,832	(2,517,327)	8%
<b>Total Revenues</b>	<u>409,278,922</u>	<u>409,278,922</u>	<u>5,979,914</u>	<u>(403,299,008)</u>	<u>1%</u>
<b>Expenditures</b>					
Current:					
General administration	101,269,635	101,205,062	4,784,222	96,420,840	5%
Financial administration	16,766,777	16,766,777	1,125,558	15,641,219	7%
Administration of justice	130,428,985	130,428,985	8,862,185	121,566,800	7%
Construction and maintenance	4,817,291	4,817,291	295,234	4,522,057	6%
Health and human services	51,693,337	51,717,187	2,840,477	48,876,710	5%
Cooperative services	1,453,089	1,460,489	64,876	1,395,613	4%
Public safety	78,231,864	78,231,864	5,056,043	73,175,821	6%
Parks and recreation	7,439,478	7,439,478	366,115	7,073,363	5%
Libraries and education	23,939,554	23,939,554	1,524,386	22,415,168	6%
<b>Capital Outlay</b>	<u>138,150</u>	<u>171,473</u>	<u>-</u>	<u>171,473</u>	<u>0%</u>
<b>Total Expenditures</b>	<u>416,178,160</u>	<u>416,178,160</u>	<u>24,919,096</u>	<u>391,259,064</u>	<u>6%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(6,899,238)</u>	<u>(6,899,238)</u>	<u>(18,939,182)</u>	<u>(12,039,944)</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	
Transfers (out)	(20,420,000)	(20,420,000)	(2,900,000)	17,520,000	
Tax Note Issued	<u>-</u>	<u>-</u>	<u>25,400,000</u>	<u>25,400,000</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>22,500,000</u>	<u>42,920,000</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	<u>(27,319,238)</u>	<u>(27,319,238)</u>	<u>3,560,818</u>	<u>30,880,056</u>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<u>(24,485,861)</u>		
<b>Fund Balances, Beginning of Year</b>	<u>150,914,787</u>	<u>150,914,787</u>	<u>150,914,787</u>		
<b>Fund Balances, End of Period</b>	<u>\$ 123,595,549</u>	<u>\$ 123,595,549</u>	<u>\$ 129,989,744</u>	<u>\$ 6,394,195</u>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the One Month Ended October 31, 2024***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
<b>General Fund</b>			
Revenues	\$ 5,979,914	\$ 2,374,828	\$ 8,354,743
Expenditures	24,919,096	1,460,686	26,379,782
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,939,182)	914,142	(18,025,039)
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	(2,900,000)	-	(2,900,000)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(2,900,000)	-	(2,900,000)
<b>Net Change in Fund Balance</b>	(21,839,182)	914,142	(20,925,039)
<b>Fund Balance, Beginning of Year</b>			150,914,787
<b>Fund Balance, End of Period</b>			<u>\$ 129,989,748</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 130,941,458	\$ 130,941,458	\$ 103,941	\$ (130,837,517)	0%
Intergovernmental	4,100,000	4,100,000	(130)	(4,100,130)	0%
Earnings on investments	1,000,000	1,000,000	(23,433)	(1,023,433)	-2%
Miscellaneous	1,547,048	1,547,048	-	(1,547,048)	0%
<b>Total Revenues</b>	<b>137,588,506</b>	<b>137,588,506</b>	<b>80,378</b>	<b>(137,508,128)</b>	<b>0%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	104,280,297	104,280,297	1,864,326	102,415,971	2%
Interest and fiscal charges	57,078,900	57,078,900	116,410	56,962,490	0%
Debt issuance costs	-	-	-	-	0%
<b>Total Expenditures</b>	<b>161,359,197</b>	<b>161,359,197</b>	<b>1,980,736</b>	<b>159,378,461</b>	<b>1%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(23,770,691)</b>	<b>(23,770,691)</b>	<b>(1,900,358)</b>	<b>21,870,333</b>	
<b>Other Financing Sources (Uses)</b>					
Premium on general obligation bonds iss	-	-	-	-	
Transfers in	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net Change in Fund Balances - Budgetary Basis	(23,770,691)	(23,770,691)	(1,900,358)	21,870,333	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>43,643,192</b>	<b>43,643,192</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ (10,028,110)</b>	<b>\$ 19,872,501</b>	<b>\$ 41,742,834</b>	<b>\$ 21,870,333</b>	

	Actual Amounts Budgetary Basis	Subscription Issuance	Actual Amounts GAAP Basis
Revenues	\$ 80,378	\$ -	\$ 80,378
Expenditures	1,980,736	1,036,791	3,017,527
<b>Excess of Revenues Over Expenditures</b>	<b>(1,900,358)</b>	<b>(1,036,791)</b>	<b>(2,937,149)</b>
<b>Other Financing Sources (uses)</b>	<b>-</b>	<b>1,036,791</b>	<b>1,036,791</b>
<b>Net Change in Fund Balance</b>	<b>(1,900,358)</b>	<b>-</b>	<b>(1,900,358)</b>
<b>Fund Balance, Beginning of Year</b>			<b>43,643,192</b>
<b>Fund Balance, End of Period</b>			<b>\$ 41,742,834</b>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 18,074,427	\$ 18,074,427	\$ 14,304	\$ (18,060,123)	0%
Fines and fees	7,494,778	7,494,778	21,605	(7,473,173)	0%
Intergovernmental	365,000	365,000	67,877	(297,123)	19%
Earnings on investments	521,345	521,345	15,964	(505,381)	3%
Miscellaneous	216,705	216,705	14,301	(202,404)	7%
<b>Total Revenues</b>	<u>26,672,255</u>	<u>26,672,255</u>	<u>134,051</u>	<u>(26,538,204)</u>	<u>1%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	851,554	12,596,982	6%
Operating costs	17,521,140	17,521,140	605,419	16,915,721	3%
Information technology costs	16,931	16,931	-	16,931	0%
Capital acquisitions	304,529	304,529	5,914	298,615	2%
<b>Total Expenditures</b>	<u>31,291,136</u>	<u>31,291,136</u>	<u>1,462,887</u>	<u>29,828,249</u>	<u>5%</u>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	(1,328,836)	3,290,045	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2)	(2)	
<b>Fund Balances, Beginning of Year</b>	<u>9,220,507</u>	<u>11,166,935</u>	<u>11,166,935</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 4,601,626</u>	<u>\$ 6,548,054</u>	<u>\$ 9,838,097</u>	<u>\$ 3,290,043</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 134,051	\$ -	\$ 134,051
Expenditures	<u>1,462,887</u>	<u>2</u>	<u>1,462,889</u>
<b>Net Change in Fund Balance</b>	(1,328,836)	(2)	(1,328,838)
<b>Fund Balance, Beginning of Year</b>			<u>11,166,935</u>
<b>Fund Balance, End of Period</b>			<u>\$ 9,838,097</u>

# **FORT BEND COUNTY, TEXAS**

## **SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

### **BALANCE - BUDGET AND ACTUAL**

#### **DRAINAGE DISTRICT - BUDGETARY BASIS**

**For the One Month Ended October 31, 2024**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,931,961	\$ 11,931,961	\$ 11,813	\$ (11,920,148)	0%
Earnings on investments	375,000	375,000	(1,120)	(376,120)	0%
Miscellaneous	86,179	86,179	241	(85,938)	0%
<b>Total Revenues</b>	<b>12,393,140</b>	<b>12,393,140</b>	<b>10,934</b>	<b>(12,382,206)</b>	<b>0%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	528,753	7,669,215	6%
Operating costs	3,861,314	3,861,314	58,563	3,802,751	2%
Information technology costs	6,388	6,388	-	6,388	0%
Capital acquisitions	247,775	247,775	-	247,775	0%
<b>Total Expenditures</b>	<b>12,313,445</b>	<b>12,313,445</b>	<b>587,316</b>	<b>11,726,129</b>	<b>5%</b>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	(576,382)	(656,077)	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(2)	-	
<b>Fund Balances, Beginning of Year</b>	<b>15,394,569</b>	<b>15,431,899</b>	<b>15,431,899</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 15,474,264</b>	<b>\$ 15,511,594</b>	<b>\$ 14,855,515</b>	<b>\$ (656,079)</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 10,934	\$ (2)	\$ 10,932
Expenditures	587,316	-	587,316
<b>Net Change in Fund Balance</b>	<b>(576,382)</b>	<b>(2)</b>	<b>(576,384)</b>
<b>Fund Balance, Beginning of Year</b>			<b>15,431,899</b>
<b>Fund Balance, End of Period</b>			<b>\$ 14,855,515</b>

**Enterprise Fund**

**EPICenter Operations Fund**

The County maintains an enterprise fund to account for the operating activities of the EPICenter, a multi-use facility. This includes fund 860.

**Internal Service Funds**

**Employee Benefits**

This fund is used to account for allocations from various County budgets and employee contributions to administer the self-funded medical/dental benefits plan. This includes Fund 850.

**Other Self-Funded Insurance**

This fund is used to account for allocations from various County budgets to administer the self-funded pool for the administration of workers' compensation, property and casualty insurance, and unemployment insurance. Unemployment insurance is administered through Texas Association of Counties' self-funded consortium. This includes Fund 855.

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**October 31, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 578,446	\$ 25,646,685
Due from other funds	-	1,978,427
Other receivables	720,862	478,251
Prepaid expenses	61,343	21,500
Total Current Assets	<u>1,360,651</u>	<u>28,124,863</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,494,720	473,526
Total Noncurrent Assets	<u>3,494,720</u>	<u>473,526</u>
<b>Total Assets</b>	<u>4,855,371</u>	<u>28,598,389</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	827,486	-
Benefits payable	24,830	4,334,976
Due to other funds	5,772,834	523,587
Unearned revenues	460,965	-
Total Current Liabilities	<u>7,086,115</u>	<u>4,858,563</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,663,194
Total Noncurrent Liabilities	<u>-</u>	<u>5,663,194</u>
<b>Total Liabilities</b>	<u>7,086,115</u>	<u>10,521,757</u>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	3,494,720	473,526
Unrestricted	<u>(5,725,464)</u>	<u>17,603,106</u>
<b>Total Net Position (Deficit)</b>	<u>\$ (2,230,744)</u>	<u>\$ 18,076,632</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
<b>Operating Revenues</b>		
Charges for services	\$ 481,162	\$ 5,822,573
<b>Total Operating Revenues</b>	<u>481,162</u>	<u>5,822,573</u>
<b>Operating Expenses</b>		
Contractual services	218,556	1,630,868
Supplies	6,354	-
Benefits provided	-	7,181,377
Other	251,223	-
Depreciation	8,000	3,000
Capital outlay	-	-
<b>Total Operating Expenses</b>	<u>484,133</u>	<u>8,815,245</u>
<b>Operating Income (Loss)</b>	(2,971)	(2,992,672)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	397
Subsidies	-	-
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>397</u>
Change in Net Position	(2,971)	(2,992,275)
<b>Total Net Position, Beginning of Year</b>	<u>(2,227,773)</u>	<u>21,068,907</u>
<b>Total Net Position (Deficit), End of Period</b>	<u>\$ (2,230,744)</u>	<u>\$ 18,076,632</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the One Month Ended October 31, 2024**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 585,306	\$ 8,386,444
Payment of benefits	24,830	(16,655,960)
Payments for services	(1,002,769)	11,838,925
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(392,633)</u>	<u>3,569,409</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	397
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>397</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	167,759	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>167,759</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(224,874)	3,569,806
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>803,319</u>	<u>22,076,880</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u><u>\$ 578,445</u></u>	<u><u>\$ 25,646,686</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (2,971)	\$ (2,992,672)
Adjustments to operations:		
Depreciation	8,000	3,000
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(408,118)	1
Decrease (Increase) in due from other funds	-	3,918,158
Decrease (Increase) in prepaid expenses	55,278	2,563,870
Increase (Decrease) in accounts payable	(173,796)	-
Increase (Decrease) in benefits payable	24,830	9,551,635
Increase (Decrease) in due to other funds	-	(9,474,583)
Increase (Decrease) in unearned revenue	104,144	-
<b>Total Adjustments</b>	<u>(389,662)</u>	<u>6,562,081</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ (392,633)</u></u>	<u><u>\$ 3,569,409</u></u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 9,616,013	\$ 16,030,672	\$ 25,646,685
Due from other funds	1,679,362	299,065	1,978,427
Other receivables	447,178	31,073	478,251
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>11,742,553</u>	<u>16,382,310</u>	<u>28,124,863</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	473,526	-	473,526
Total Noncurrent Assets	<u>473,526</u>	<u>-</u>	<u>473,526</u>
<b>Total Assets</b>	<u>12,216,079</u>	<u>16,382,310</u>	<u>28,598,389</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	515,767	7,820	523,587
Total Current Liabilities	<u>515,767</u>	<u>4,342,796</u>	<u>4,858,563</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,663,194	-	5,663,194
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
<b>Total Liabilities</b>	<u>6,178,961</u>	<u>4,342,796</u>	<u>10,521,757</u>
<b>Net Position</b>			
Net investment in capital assets	473,526	-	473,526
Unrestricted	<u>5,563,592</u>	<u>12,039,514</u>	<u>17,603,106</u>
<b>Total Net Position</b>	<u>\$ 6,037,118</u>	<u>\$ 12,039,514</u>	<u>\$ 18,076,632</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 5,002,290	\$ 820,283	\$ 5,822,573
<b>Total Operating Revenues</b>	<u>5,002,290</u>	<u>820,283</u>	<u>5,822,573</u>
<b>Operating Expenses</b>			
Contractual services	965,618	665,250	1,630,868
Benefits provided	4,510,612	2,670,765	7,181,377
Depreciation	3,000	-	3,000
<b>Total Operating Expenses</b>	<u>5,479,230</u>	<u>3,336,015</u>	<u>8,815,245</u>
<b>Operating Income (Loss)</b>	(476,940)	(2,515,732)	(2,992,672)
<b>Non-Operating Revenues</b>			
Earnings on investments	397	-	397
<b>Total Non-Operating Revenues</b>	<u>397</u>	<u>-</u>	<u>397</u>
<b>Loss before transfers</b>	(476,543)	(2,515,732)	(2,992,275)
<b>Transfers in</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Change in Net Position	(476,543)	(2,515,732)	(2,992,275)
<b>Total Net Position, Beginning of Year</b>	<u>6,513,661</u>	<u>14,555,246</u>	<u>21,068,907</u>
<b>Total Net Position, End of Period</b>	<u>\$ 6,037,118</u>	<u>\$ 12,039,514</u>	<u>\$ 18,076,632</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the One Month Ended October 31, 2024**

	<b>Employee Benefits</b>	<b>Other Self-Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	5,002,290	\$ 3,384,154	\$ 8,386,444
Payment of benefits	(9,658,039)	(6,997,921)	(16,655,960)
Payments for services	7,378,539	4,460,386	11,838,925
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>2,722,790</u>	<u>846,619</u>	<u>3,569,409</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	397	-	397
<b>Net Cash Provided by Investing Activities</b>	<u>397</u>	<u>-</u>	<u>397</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,723,187	846,619	3,569,806
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>6,892,827</u>	<u>15,184,053</u>	<u>22,076,880</u>
<b>Cash and Cash Equivalents, End of Period</b>	<u>\$ 9,616,014</u>	<u>\$ 16,030,672</u>	<u>\$ 25,646,686</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	(476,940)	\$ (2,515,732)	\$ (2,992,672)
Adjustments to operations:			
Depreciation	3,000	-	3,000
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	2,947,698	970,460	3,918,158
Decrease (Increase) in other receivables	-	1	1
Decrease (Increase) in prepaid expenses	-	2,563,870	2,563,870
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,396,459	4,155,176	9,551,635
Increase (Decrease) in due to other funds	(5,147,427)	(4,327,156)	(9,474,583)
<b>Total Adjustments</b>	<u>3,199,730</u>	<u>3,362,351</u>	<u>6,562,081</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 2,722,790</u>	<u>\$ 846,619</u>	<u>\$ 3,569,409</u>

**FORT BEND COUNTY, TEXAS**  
**FIDUCIARY FUND DESCRIPTIONS**

**Other Post-Employment Benefits (OPEB) Trust Fund**

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

**Custodial Funds**

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

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

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

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

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

	<b>OPEB Trust Fund</b>	<b>Total Custodial Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 139,924	\$ 41,146,261
Investments:		
Fixed Income Fund	22,327,907	-
Domestic Equity Fund	22,659,269	-
International Equity Fund	10,476,418	-
<b>Total Assets</b>	<b>55,603,518</b>	<b>41,146,261</b>
<b>Liabilities</b>		
Due to other governments	-	9,366,798
Due to others	-	450,613
<b>Total Liabilities</b>	<b>-</b>	<b>9,817,411</b>
<b>Net Position</b>		
Restricted for court activities	-	31,062,710
Restricted for tax collection	-	266,140
Restricted for benefits	55,603,518	-
<b>Total Net Position</b>	<b>\$ 55,603,518</b>	<b>\$ 31,328,850</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the One Month Ended October 31, 2024**

	<b>OPEB Trust Fund</b>	<b>Total Custodial Funds</b>
<b>Additions</b>		
Court collections	\$ -	\$ 1,032,076
Property tax collections	-	1,348,238
Employer contributions		-
Earnings (Loss) on investments	(1,138,347)	106,213
<b>Total Additions</b>	<b>(1,138,347)</b>	<b>2,486,527</b>
<b>Deductions</b>		
Court activities	-	1,198,311
Property tax disbursements	-	2,083,141
<b>Total Deductions</b>	<b>-</b>	<b>3,281,452</b>
Change in fiduciary net position	(1,138,347)	(794,925)
<b>Net Position - Beginning of Year</b>	<b>56,741,865</b>	<b>32,123,775</b>
<b>Net Position - End of Period</b>	<b>\$ 55,603,518</b>	<b>\$ 31,328,850</b>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 17,975,141	\$ 13,538,182	\$ 9,632,938	\$ 41,146,261
<b>Total Assets</b>	<u>17,975,141</u>	<u>13,538,182</u>	<u>9,632,938</u>	<u>41,146,261</u>
<b>Liabilities</b>				
Due to other governments	-	-	9,366,798	9,366,798
Due to others	<u>273,782</u>	<u>176,831</u>	<u>-</u>	<u>450,613</u>
<b>Total Liabilities</b>	<u>273,782</u>	<u>176,831</u>	<u>9,366,798</u>	<u>9,817,411</u>
<b>Net Position</b>				
Restricted for court activities	17,701,359	13,361,351	-	31,062,710
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>266,140</u>	<u>266,140</u>
<b>Total Net Position</b>	<u>\$ 17,701,359</u>	<u>\$ 13,361,351</u>	<u>\$ 266,140</u>	<u>\$ 31,328,850</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the One Month Ended October 31, 2024**

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 419,887	\$ 612,189	\$ -	\$ 1,032,076
Property tax collections	-	-	1,348,238	1,348,238
Earnings of investments	66,091	40,122	-	106,213
<b>Total Additions</b>	<u>485,978</u>	<u>652,311</u>	<u>1,348,238</u>	<u>2,486,527</u>
<b>Deductions</b>				
Court activities	232,724	965,587	-	1,198,311
Property tax disbursements	-	-	2,083,141	2,083,141
<b>Total Deductions</b>	<u>232,724</u>	<u>965,587</u>	<u>2,083,141</u>	<u>3,281,452</u>
Change in fiduciary net position	253,254	(313,276)	(734,903)	(794,925)
<b>Net Position - Beginning of Year</b>	<u>17,448,105</u>	<u>13,674,627</u>	<u>1,001,043</u>	<u>32,123,775</u>
<b>Net Position - End of Period</b>	<u>\$ 17,701,359</u>	<u>\$ 13,361,351</u>	<u>\$ 266,140</u>	<u>\$ 31,328,850</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**  
**October 31, 2024**

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
<b>Assets</b>							
Cash and cash equivalents	\$ 3,099,963	\$ 8,403	\$ 121,958,506	\$ 13,860,835	\$ 1,281,794	\$ 802	\$ 140,210,303
Investments	-	-	160,766,509	92,617,140	-	-	253,383,649
Due from primary government	-	-	-	-	-	-	-
Miscellaneous receivables	8,028	-	743,459	620,778	1,225	-	1,373,490
Capital assets, not being depreciated	2,637,058	-	93,163,804	30,665,611	-	-	126,466,473
Capital assets, net of accumulated depreciation	12,957,114	-	236,353,998	155,111,227	12,818,477	-	417,240,816
<b>Total Assets</b>	<b>18,702,163</b>	<b>8,403</b>	<b>612,986,276</b>	<b>292,875,591</b>	<b>14,101,496</b>	<b>802</b>	<b>938,674,731</b>
<b>Deferred Outflows of Resources</b>							
Deferred outflows-debt refunding	-	-	(145,006)	-	-	-	(145,006)
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>(145,006)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(145,006)</b>
<b>Liabilities</b>							
Accounts payable and accrued expenses	65,764	-	583,929	-	-	-	649,693
Retainage payable	-	-	109,544	2,799,822	-	-	2,909,366
Unearned revenue	-	-	-	-	125,000	-	125,000
Due to primary government	-	-	1,998,488	811,534	-	-	2,810,022
Accrued interest payable	-	-	1,192,387	470,107	-	-	1,662,494
Long-term liabilities:							
Due within one year	550,000	-	12,890,000	4,590,000	-	-	18,030,000
Due in more than one year	17,243,619	-	341,354,038	172,724,164	-	-	531,321,821
<b>Total Liabilities</b>	<b>17,859,383</b>	<b>-</b>	<b>358,128,386</b>	<b>181,395,627</b>	<b>125,000</b>	<b>-</b>	<b>557,508,396</b>
<b>Deferred Inflows of Resources</b>							
Deferred inflows-debt refunding	-	-	-	7,711,780	-	-	7,711,780
Deferred inflows-leases	-	-	-	-	12,815,016	-	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,711,780</b>	<b>12,815,016</b>	<b>-</b>	<b>20,526,796</b>
<b>Net Position (Deficit)</b>							
Net investment in capital assets	(883,536)	-	87,465,808	(794,675)	-	-	85,787,597
Debt service	1,321,323	-	27,087,267	10,670,650	-	-	39,079,240
Unrestricted	404,993	8,403	140,159,809	93,892,209	1,161,480	802	235,627,696
<b>Total Net Position (Deficit)</b>	<b>\$ 842,780</b>	<b>\$ 8,403</b>	<b>\$ 254,712,884</b>	<b>\$ 103,768,184</b>	<b>\$ 1,161,480</b>	<b>\$ 802</b>	<b>\$ 360,494,533</b>

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

Note (2):

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

**FORT BEND COUNTY, TEXAS**      *Page 1 of 2*  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the One Month Ended October 31, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 720,825	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<u>720,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	430,464	-	2,397	-	-
Interest on long-term debt	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>430,464</u>	<u>-</u>	<u>2,397</u>	<u>-</u>	<u>-</u>
<b>Totals Component Units</b>	<u>\$ 1,151,289</u>	<u>\$ -</u>	<u>\$ 2,397</u>	<u>-</u>	<u>-</u>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	2
<b>Total General Revenues</b>				<u>-</u>	<u>2</u>
Changes in Net Position (Deficit)				-	2
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<u>842,780</u>	<u>8,401</u>
<b>Net Position (Deficit), End of Period</b>				<u>\$ 842,780</u>	<u>\$ 8,403</u>

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

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

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

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET  
POSITION (DEFICIT)  
COMPONENT UNITS  
For the One Month Ended October 31, 2024**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ (720,825)	\$ -	\$ -	\$ -	\$ (720,825)
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<u>(720,825)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(720,825)</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	(428,067)	-	-	(428,067)
Interest on long-term debt	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>-</u>	<u>(428,067)</u>	<u>-</u>	<u>-</u>	<u>(428,067)</u>
<b>Totals Component Units</b>	<u>(720,825)</u>	<u>(428,067)</u>	<u>-</u>	<u>-</u>	<u>(1,148,892)</u>
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	(261,439)	(100,182)		-	(361,619)
<b>Total General Revenues</b>	<u>(261,439)</u>	<u>(100,182)</u>	<u>-</u>	<u>-</u>	<u>(361,619)</u>
Changes in Net Position (Deficit)	(982,264)	(528,249)	-	-	(1,510,511)
<b>Net Position (Deficit), Beginning of Year</b>	<u>255,695,148</u>	<u>104,296,433</u>	<u>1,161,480</u>	<u>802</u>	<u>362,005,044</u>
<b>Net Position (Deficit), End of Period</b>	<u>\$ 254,712,884</u>	<u>\$ 103,768,184</u>	<u>\$ 1,161,480</u>	<u>\$ 802</u>	<u>\$ 360,494,533</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****October 31, 2024****Primary Government**

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 103,268,912	\$ 25,646,685	\$ 128,915,597	\$ 578,446	\$ 129,494,043
Investment pools:					
LOGIC	8,399,510	-	8,399,510	-	8,399,510
Texas CLASS	136,126,522	-	136,126,522	-	136,126,522
Texas Range	2,785	-	2,785	-	2,785
Texas Connect	50,445,068	-	50,445,068	-	50,445,068
Money market funds	36,182,927	-	36,182,927	-	36,182,927
<b>Totals cash and cash equivalents</b>	<b>334,425,724</b>	<b>25,646,685</b>	<b>360,072,409</b>	<b>578,446</b>	<b>360,650,855</b>
<b>Investments</b>					
Government Securities			-		-
US Agency Notes	53,406,167	-	53,406,167	-	53,406,167
US Treasury Notes	98,643,571	-	98,643,571	-	98,643,571
Commercial Paper	115,692,261	-	115,692,261	-	115,692,261
<b>Total Cash and Investments</b>	<b>\$ 602,167,722</b>	<b>\$ 25,646,685</b>	<b>\$ 627,814,407</b>	<b>\$ 578,446</b>	<b>\$ 628,392,853</b>

**Fiduciary Funds and Component Units**

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 16,196,575	\$ -	\$ 18,730,765
Investment pools:			
LOGIC	-	-	6,056,361
Texas CLASS	24,949,686	-	99,393,638
Texas Range	-	-	1,195
TexPool	-	-	-
Money market funds	-	139,924	16,028,344
<b>Totals cash and cash equivalents</b>	<b>41,146,261</b>	<b>139,924</b>	<b>140,210,303</b>
<b>Investments</b>			
Government Securities			187,075,754
Commercial Paper	-	-	66,307,895
Fixed Income Fund	-	22,327,907	-
Domestic Equity Fund	-	22,659,269	-
International Equity Fund	-	10,476,418	-
<b>Total Cash and Investments</b>	<b>\$ 41,146,261</b>	<b>\$ 55,603,518</b>	<b>\$ 393,593,952</b>

October 31, 2024 Monthly Financial Report



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

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
<b>General Obligation Bonds and Certificates of Obligation</b>					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,291,550
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 (QECB)	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
	<b>Total General Obligation Bonds</b>			<b>\$ 979,059,190</b>	<b>\$ 1,460,535,109</b>
<b>Notes Payable</b>					
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 5,860,000	\$ 5,984,709
30,000,000	Tax Note Series 2022	3.50	2029	25,425,000	27,711,813
24,925,000	Tax Anticipation Notes, Series 2024	5.00%	2025	24,925,000	25,555,049
	<b>Total Tax Notes</b>			<b>\$ 56,210,000</b>	<b>\$ 59,251,571</b>
<b>Capital Financing</b>					
4,861,625	Network Refresh	5.00	2026	1,029,862	1,060,346
19,592,906	Axon Tasers and Cameras financing	5.00	2031	15,189,468	16,616,884
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
	<b>Total Capital Financing</b>			<b>\$ 122,945,701</b>	<b>\$ 189,647,388</b>
<b>Leases</b>					
\$1,213,035	Elections Warehouse	2.467	2025	\$ 61,341	\$ 61,568
210,298	Mailing Equipment	2.467	2026	55,108	56,338
	<b>Total Leases</b>			<b>\$ 116,450</b>	<b>\$ 117,906</b>
<b>Technology Financing (SBITA)</b>					
\$6,137,359	Workday Learning Software	2.297	2032	5,544,167	\$ 6,187,475
2,356,702	Apollo Cyber Defense	3.305	2028	1,765,994	1,914,298
642,101	ESRI GIS Enterprise	3.305	2025	353,323	365,000
961,610	Infor, Lawson	3.305	2025	512,285	529,216
1,036,791	Weaver, Disaster Recovery	3.305	2028	1,036,791	1,105,286
	<b>Total SBITAs Payable</b>			<b>\$ 9,212,560</b>	<b>\$ 10,101,275</b>

October 31, 2024 Monthly Financial Report



## **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				
	2016	2017	2018	2019	2020
<b>Revenues</b>					
Property taxes	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881
Sales taxes	6,958,956	6,858,009	8,681,101	10,053,417	11,311,261
Fees and fines	50,231,963	51,736,504	54,687,700	56,771,556	54,616,040
Intergovernmental	39,673,097	47,734,683	46,630,942	73,767,851	117,990,600
Earnings on investments	1,750,631	3,434,897	6,977,865	7,928,027	4,465,242
Miscellaneous	7,913,682	9,223,274	9,275,553	8,688,396	33,493,967
<b>Total Revenues</b>	<b>377,500,730</b>	<b>406,970,399</b>	<b>424,523,269</b>	<b>466,602,337</b>	<b>546,692,991</b>
<b>Expenditures</b>					
Current:					
General administration	56,093,978	60,669,054	67,799,061	64,552,332	94,150,791
Financial administration	9,063,587	9,451,425	9,306,005	9,710,496	9,750,632
Administration of justice	89,715,917	96,057,172	99,960,008	108,300,831	100,575,084
Construction and maintenance	43,275,592	73,924,220	88,168,071	80,471,847	70,286,117
Health and human services	38,314,627	41,805,244	43,628,300	46,203,981	98,986,030
Cooperative services	1,050,282	1,048,609	1,113,328	1,179,033	1,127,235
Public safety	54,393,589	58,152,633	61,416,316	63,721,924	49,965,530
Parks and recreation	3,307,538	3,701,092	3,576,272	4,304,281	3,588,017
Libraries and education	15,215,877	15,889,947	16,989,644	18,626,830	17,822,524
<b>Capital Outlay</b>	<b>61,611,363</b>	<b>66,540,199</b>	<b>78,787,370</b>	<b>80,497,157</b>	<b>101,302,683</b>
<b>Debt Service:</b>					
Principal	18,480,000	21,420,000	25,931,000	28,071,000	43,197,215
Interest and fiscal charges	15,506,610	18,914,424	22,108,123	22,225,013	23,505,432
Bond issuance costs	1,316,238	599,813	558,469	355,887	1,094,531
<b>Total Expenditures</b>	<b>407,345,198</b>	<b>468,173,832</b>	<b>519,341,967</b>	<b>528,220,612</b>	<b>615,351,821</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(29,844,468)</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	13,780,670	19,734,628	14,559,002	16,290,672	23,637,372
Transfers (out)	(13,780,670)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)
Bonds issued	96,640,000	64,550,000	58,467,549	34,655,000	85,690,000
Refunding bonds issued	73,120,000	-	-	-	36,540,000
Premium on bonds issued	34,156,271	7,965,901	7,313,675	6,899,883	24,507,932
Payments to current refunding bond agent	(89,544,194)	-	-	-	(40,355,628)
Tax Notes/ Capital Leases issued	-	3,808,978	-	-	9,349,781
<b>Total Other Financing Sources (Uses)</b>	<b>114,372,077</b>	<b>76,324,879</b>	<b>65,781,224</b>	<b>41,554,883</b>	<b>115,732,085</b>
<b>Net Change in Fund Balances</b>	<b>\$ 84,527,609</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	9.83%	10.04%	10.90%	11.23%	12.98%

October 31, 2024 Monthly Financial Report

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

	Fiscal Year				One Month Ended Oct.31,
	2021	2022	2023	2024	2025
<b>Revenues</b>					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 404,692
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	-
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	3,559,564
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	11,148,196
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	1,335,665
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	2,196,251
<b>Total Revenues</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>643,622,653</b>	<b>706,181,101</b>	<b>18,644,368</b>
<b>Expenditures</b>					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	5,926,526
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	1,125,558
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	11,255,091
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	1,938,426
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	3,065,899
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	64,876
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	8,194,380
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	404,374
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	1,524,842
<b>Capital Outlay</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>112,165,159</b>	<b>189,132,663</b>	<b>6,177,745</b>
<b>Debt Service:</b>					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	1,864,326
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	116,410
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	-
<b>Total Expenditures</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>728,553,935</b>	<b>841,653,379</b>	<b>41,658,453</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>(84,931,282)</b>	<b>(135,472,278)</b>	<b>(23,014,085)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	2,900,000
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(2,900,000)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	(81,694)
Refunding bonds issued	-	-	-	-	-
Premium on bonds issued	8,483,750	13,478,268	12,577,192	37,888,190	-
Payments to current refunding bond agent	-	-	-	-	-
Tax Notes/ Capital Leases issued	100,349,229	22,018,098	10,041,880	9,444,465	1,036,791
<b>Total Other Financing Sources (Uses)</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>148,589,072</b>	<b>366,227,655</b>	<b>955,097</b>
<b>Net Change in Fund Balances</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 63,657,790</b>	<b>\$ 230,755,377</b>	<b>\$ (22,058,988)</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>11.05%</b>	<b>12.29%</b>	<b>13.21%</b>	<b>15.39%</b>	<b>5.58%</b>

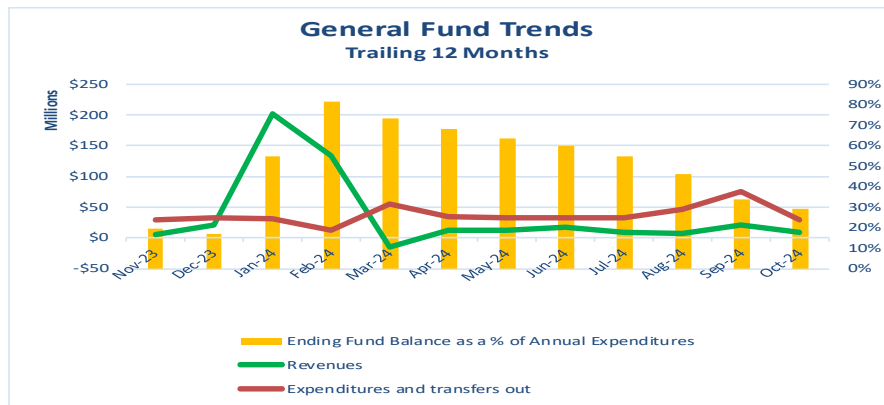
October 31, 2024 Monthly Financial Report

# FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	11/30/23	12/31/23	1/31/24	2/29/24	3/31/24	4/30/24
<b>Revenues</b>						
Property taxes	\$ 182,155	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478
Fines and fees	2,942,817	3,147,063	4,291,038	3,551,318	3,433,562	3,891,695
Intergovernmental	1,067,491	2,441,180	1,206,977	14,841,443	5,410,256	2,089,118
Earnings on investments	637,911	1,054,182	749,429	1,056,239	1,484,252	1,737,289
Miscellaneous	1,468,975	1,846,417	1,274,585	1,314,357	2,623,764	802,861
<b>Total Revenues</b>	<b>6,299,349</b>	<b>21,370,698</b>	<b>201,896,837</b>	<b>133,645,554</b>	<b>17,379,115</b>	<b>11,771,441</b>
<b>Expenditures</b>						
Current:						
General administration	4,409,737	7,289,470	5,995,228	7,103,607	19,332,688	5,622,957
Financial administration	1,127,883	1,656,135	1,232,542	1,150,951	1,563,763	1,174,845
Administration of justice	8,965,970	9,279,240	9,571,617	8,677,632	12,310,293	10,375,860
Construction and maintenance	306,193	316,433	350,533	345,441	443,956	362,624
Health and human services	3,678,542	4,217,176	4,612,861	4,358,198	5,722,982	4,077,727
Cooperative services	103,230	79,423	79,375	80,667	287,368	171,941
Public safety	6,387,300	6,858,345	6,281,768	6,351,970	8,745,890	6,625,569
Parks and recreation	358,923	597,499	379,276	600,523	952,192	478,016
Libraries and education	1,624,614	1,806,433	1,678,057	2,093,909	2,356,272	1,795,488
<b>Capital Outlay</b>	<b>912,414</b>	<b>58,000</b>	<b>109,915</b>	<b>280,391</b>	<b>1,989,574</b>	<b>1,934,208</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,874,806</b>	<b>32,158,154</b>	<b>30,291,172</b>	<b>31,043,289</b>	<b>53,704,978</b>	<b>32,619,235</b>
<b>Excess (Deficiency) of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under) Expenditures</b>	<b>(21,575,457)</b>	<b>(10,787,456)</b>	<b>171,605,665</b>	<b>102,602,265</b>	<b>(36,325,863)</b>	<b>(20,847,794)</b>
				102,602,265		-
<b>Other Financing Sources (Uses)</b>						
Transfers in	937,223	-	-	19,935,000.0	-	230,927
Transfers (out)	(2,986,593)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,049,370)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>18,485,000</b>	<b>(1,450,000)</b>	<b>(1,219,073)</b>
Net Change in Fund Balances	(23,624,827)	(12,237,456)	170,155,665	121,087,265	(37,775,863)	(22,066,867)
<b>Fund Balances, Beginning of Period</b>	<b>110,680,641</b>	<b>87,055,814</b>	<b>74,818,358</b>	<b>244,974,023</b>	<b>366,061,288</b>	<b>328,285,425</b>
<b>Fund Balances, End of Period</b>	<b>\$ 87,055,814</b>	<b>\$ 74,818,358</b>	<b>\$ 244,974,023</b>	<b>\$ 366,061,288</b>	<b>\$ 328,285,425</b>	<b>\$ 306,218,558</b>



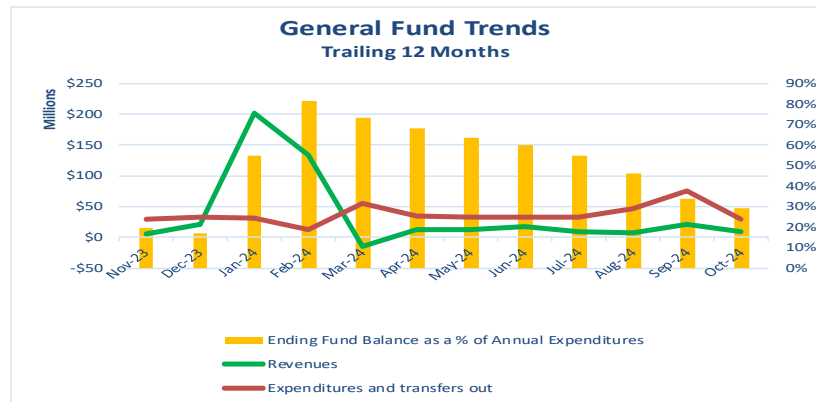
October 31, 2024 Monthly Financial Report

# FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	5/31/24	6/30/24	7/31/24	8/31/24	9/30/24	10/31/24
<b>Revenues</b>						
Property taxes	\$ 1,176,535	\$ 1,931,947	\$	\$ 225,531	\$ (151,565)	\$ 274,634
Fines and fees	3,908,090	9,506,710	3,416,447	4,029,544	4,921,563	3,160,981
Intergovernmental	4,014,400	2,926,275	3,452,749	1,050,565	15,383,153	3,362,802
Earnings on investments	1,758,520	1,094,409	1,437,349	900,820	987,392	272,567
Miscellaneous	1,590,508	1,791,008	1,315,229	1,295,498	(333,974)	1,283,758
<b>Total Revenues</b>	<b>12,448,053</b>	<b>17,250,349</b>	<b>9,621,774</b>	<b>7,501,958</b>	<b>20,806,569</b>	<b>8,354,742</b>
<b>Expenditures</b>						
Current:						
General administration	6,149,970	5,773,695	5,836,452	10,620,735	14,678,882	5,804,265
Financial administration	1,128,021	1,171,777	1,187,322	1,556,972	1,396,996	1,125,558
Administration of justice	8,792,285	10,323,943	9,828,504	12,963,323	10,810,233	9,105,453
Construction and maintenance	385,408	419,105	313,718	449,815	736,000	295,234
Health and human services	5,628,875	5,080,136	4,245,151	6,784,977	8,111,541	2,718,541
Cooperative services	81,155	90,978	69,958	100,789	196,039	64,876
Public safety	6,266,017	6,432,645	6,906,023	8,671,372	10,193,946	6,235,364
Parks and recreation	378,292	364,135	354,225	532,870	590,493	366,115
Libraries and education	1,770,018	1,716,970	1,703,740	2,328,030	1,927,518	1,524,386
<b>Capital Outlay</b>	<b>1,480,838</b>	<b>342,116</b>	<b>1,701,594</b>	<b>1,032,995</b>	<b>1,117,356</b>	<b>(860,009)</b>
Debt issuance costs	(92,335)	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,968,544</b>	<b>31,715,500</b>	<b>32,146,687</b>	<b>45,041,878</b>	<b>49,759,004</b>	<b>26,379,783</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(19,520,491)</b>	<b>(14,465,151)</b>	<b>(22,524,913)</b>	<b>(37,539,920)</b>	<b>(28,952,435)</b>	<b>(18,025,041)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(26,500,861)</b>	<b>(2,900,000)</b>
<b>Net Change in Fund Balances</b>	<b>(20,970,491)</b>	<b>(15,915,151)</b>	<b>(23,974,913)</b>	<b>(38,989,920)</b>	<b>(55,453,296)</b>	<b>(20,925,041)</b>
<b>Fund Balances, Beginning of Period</b>	<b>306,218,558</b>	<b>285,248,067</b>	<b>269,332,916</b>	<b>245,358,003</b>	<b>206,368,083</b>	<b>150,914,787</b>
<b>Fund Balances, End of Period</b>	<b>\$ 285,248,067</b>	<b>\$ 269,332,916</b>	<b>\$ 245,358,003</b>	<b>\$ 206,368,083</b>	<b>\$ 150,914,787</b>	<b>\$ 129,989,746</b>



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