

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

For the Two Months Ended November 30, 2024



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

Page 1 of 2

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

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

Page 2 of 2

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



COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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

April 14, 2025

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

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

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

November 30, 2024

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 239,621,935	\$ 1,270,740	\$ 240,892,675	\$ 125,162,859
Investments	305,865,647	-	305,865,647	274,675,390
Receivables:				
Taxes, net	516,833,024	-	516,833,024	-
Grants	6,590,191	-	6,590,191	-
Fines and fees	47,917,190	-	47,917,190	-
Other	29,729,119	528,316	30,257,435	11,753
Internal Balances	6,325,734	(6,272,834)	52,900	-
Prepaid items	55,604	51,923	107,527	-
Due from component units	4,433,235	-	4,433,235	-
Capital assets, not being depreciated	800,248,020	-	800,248,020	131,442,772
Capital assets, net of accumulated depreciation	3,402,636,451	3,486,720	3,406,123,171	416,178,816
Total Assets	<u>5,360,256,150</u>	<u>(935,135)</u>	<u>5,359,321,015</u>	<u>947,471,590</u>
Deferred Outflows of Resources				
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	-
Total Deferred Outflows of Resources	<u>117,561,272</u>	<u>-</u>	<u>117,561,272</u>	<u>(145,006)</u>
Liabilities				
Accounts payable and accrued expenses	15,688,057	1,275,803	16,963,860	649,693
Retainage payable	10,022,815	-	10,022,815	3,127,171
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	35,031,745	328,693	35,360,438	125,000
Due to component units	52,900	-	52,900	-
Due to primary government	-	-	-	4,433,235
Due to other governments	7,015,538	-	7,015,538	-
Long-term Liabilities:				
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	1,198,370,559	-	1,198,370,559	531,321,821
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
Total Liabilities	<u>1,699,978,382</u>	<u>1,604,496</u>	<u>1,701,582,878</u>	<u>559,349,414</u>
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	7,711,780
Deferred inflows related to post-employment benefits	322,072,984	-	322,072,984	12,815,016
Total Deferred Inflows of Resources	<u>322,072,984</u>	<u>-</u>	<u>322,072,984</u>	<u>20,526,796</u>
Net Position (Deficit)				
Net investment in capital assets	3,133,209,871	3,494,720	3,136,704,591	85,838,167
Restricted for:				
Debt service	196,590,431	-	196,590,431	39,249,071
Construction and maintenance	115,965,962	-	115,965,962	-
Other	32,244,965	-	32,244,965	-
Unrestricted	(22,245,173)	(6,034,351)	(28,279,524)	242,363,136
Total Net Position	<u>\$ 3,455,766,056</u>	<u>\$ (2,539,631)</u>	<u>\$ 3,453,226,425</u>	<u>\$ 367,450,374</u>

November 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 14,102,470	\$ (406,487)	\$ 2,355,893	\$ -
Financial administration	2,493,972	1,910	-	-
Administration of justice	25,983,584	2,220,463	6,045,443	-
Construction and maintenance	33,139,751	207,964	-	69,118
Health and human services	8,988,351	3,201,408	4,648,526	-
Cooperative services	162,576	-	-	-
Public safety	16,979,018	2,640,811	330,486	-
Parks and recreation	1,950,053	-	358,472	-
Libraries and education	3,877,251	19,114	1,280	-
Interest on long-term debt	315,790	-	-	-
Total governmental activities	107,992,816	7,885,183	13,740,100	69,118
Business-Type Activities				
EPICenter Operations	1,919,854	1,107,996	500,000	-
Total Primary Government	\$ 109,912,670	\$ 8,993,179	\$ 14,240,100	\$ 69,118
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Toll Road Authority	2,634,404	5,278,803	-	-
FB Grand Parkway Toll Road Authority	1,569,907	3,508,799	-	4,958
FBC Housing Finance Corporation	-	-	-	-
FBC Industrial Development Corporation	-	-	-	-
Total Component Units	\$ 4,204,311	\$ 8,787,602	\$ -	\$ 4,958

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Two Months Ended November 30, 2024

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (12,153,064)		\$ (12,153,064)	
Financial administration	(2,492,062)		(2,492,062)	
Administration of justice	(17,717,678)		(17,717,678)	
Construction and maintenance	(32,862,669)		(32,862,669)	
Health and human services	(1,138,417)		(1,138,417)	
Cooperative services	(162,576)		(162,576)	
Public safety	(14,007,721)		(14,007,721)	
Parks and recreation	(1,591,581)		(1,591,581)	
Libraries and education	(3,856,857)		(3,856,857)	
Interest on long-term debt	(315,790)		(315,790)	
Total governmental activities	(86,298,415)		(86,298,415)	
Business-Type Activities				
EPICenter Operations		\$ (311,858)	(311,858)	
Total Primary Government	(86,298,415)	(311,858)	(86,610,273)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				2,644,399
FB Grand Parkway Toll Road Authority				1,943,850
FBC Housing Finance Corporation				-
FBC Industrial Development Corporation				-
Total Component Units				4,588,249
General Revenues:				
Property taxes, penalties, and interest	505,666,836	-	505,666,836	-
Sales taxes	-	-	-	-
Earnings on investments	3,492,749	-	3,492,749	857,081
Miscellaneous	1,330,281	-	1,330,281	-
Total General Revenues	510,489,866	-	510,489,866	857,081
Changes in Net Position	424,191,451	(311,858)	423,879,593	5,445,330
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	\$ 3,455,766,056	\$ (2,539,631)	\$ 3,453,226,425	\$ 367,450,374

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 11,078,697	\$ 10,402,495	\$ 122,600,438	\$ 15,192
Investments	87,482,842	31,916,186	84,655,202	29,267,580
Taxes receivable, net	353,362,613	132,818,345	-	-
Grants receivable	4,144,760	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	1,582,357	26,670,696	88,585	-
Due from other funds	38,572,039	5,962	-	-
Due from component units	4,433,235	-	-	-
Prepaid items	34,104	-	-	-
Total Assets	\$ 548,607,837	\$ 201,813,684	\$ 207,344,225	\$ 29,282,772
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 4,697,137	\$ -	\$ 618,824	\$ -
Accrued payroll	10,543	-	-	-
Retainage payable	1,303,521	-	8,620,482	87,430
Due to other funds	118,760	221,057	28,214,559	1,862,899
Due to other governments	3,077,608	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	7,406,616	-	-	27,332,443
Total Liabilities	41,539,185	221,057	37,453,865	29,282,772
Deferred Inflows of Resources				
Unavailable revenue-property taxes	353,362,613	132,818,345	-	-
Unavailable revenue-other	46,780,823	26,848,002	-	-
Total Deferred Inflows of Resources	400,143,436	159,666,347	-	-
Fund Balances				
Nonspendable	34,104	-	-	-
Restricted	9,044,828	41,926,280	169,890,360	-
Committed	26,986,961	-	-	-
Unassigned	70,859,323	-	-	-
Total Fund Balances	106,925,216	41,926,280	169,890,360	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 548,607,837	\$ 201,813,684	\$ 207,344,225	\$ 29,282,772

November 30, 2024 Monthly Financial Report

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 34,145,034	\$ 37,781,932	\$ 216,023,788
Investments	45,309,606	27,234,232	305,865,648
Taxes receivable, net	-	30,652,067	516,833,025
Grants receivable	-	2,445,431	6,590,191
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,200,173	29,558,691
Due from other funds	-	363,143	38,941,144
Due from component units	-	-	4,433,235
Prepaid items	-	-	34,104
Total Assets	\$ 79,471,520	\$ 99,676,978	\$ 1,166,197,016
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 499,479	\$ 5,815,440
Accrued payroll	-	-	10,543
Retainage payable	11,383	-	10,022,816
Due to other funds	1,572,320	3,176,618	35,166,213
Due to other governments	-	4,040,268	7,117,876
Notes payable	-	-	24,925,000
Unearned revenues	-	29,991	34,769,050
Total Liabilities	1,583,703	7,746,356	117,826,938
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	30,652,342	516,833,300
Unavailable revenue-other	-	-	73,628,825
Total Deferred Inflows of Resources	-	30,652,342	590,462,125
Fund Balances			
Nonspendable	-	-	34,104
Restricted	77,887,817	61,278,280	360,027,565
Committed	-	-	26,986,961
Unassigned	-	-	70,859,323
Total Fund Balances	77,887,817	61,278,280	457,907,953
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 79,471,520	\$ 99,676,978	\$ 1,166,197,016



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

Total fund balances, governmental funds	\$ 457,907,953
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.	4,202,414,945
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	590,437,863
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	(1,142,419,312)
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.	16,759,334
Net Position of Governmental Activities	<u>\$ 3,455,766,056</u>

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 1,098,832	\$ 415,877	\$ -	\$ -
Fines and fees	6,549,280	-	-	-
Intergovernmental	4,821,966	(130)	-	768,382
Earnings on investments	957,600	133,415	1,801,120	48,352
Miscellaneous	2,942,043	-	26,131	-
Total Revenues	16,369,721	549,162	1,827,251	816,734
Expenditures				
Current:				
General administration	12,076,534	-	68,429	-
Financial administration	2,260,972	-	-	-
Administration of justice	18,286,453	-	920	-
Construction and maintenance	618,864	-	7,523,836	-
Health and human services	6,801,151	-	84,225	373,173
Cooperative services	142,576	-	-	-
Public safety	12,822,760	-	-	-
Parks and recreation	773,004	-	104,623	-
Libraries and education	3,270,497	-	-	-
Capital Outlay	253,168	939,922	20,482,270	443,561
Debt Service:				
Principal	-	2,132,856	-	-
Interest and fiscal charges	-	133,218	-	-
Debt issuance costs	-	-	-	-
Total Expenditures	57,305,979	3,205,996	28,264,303	816,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,936,258)	(2,656,834)	(26,437,052)	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(3,053,312)	-	-	-
General obligation bonds and notes issued	-	-	(196,440)	-
Lease and capital financing initiation	-	939,922	-	-
Total Other Financing Sources (Uses)	(3,053,312)	939,922	(196,440)	-
Net Change in Fund Balances	(43,989,570)	(1,716,912)	(26,633,492)	-
Fund Balances, Beginning of Year	150,914,786	43,643,192	196,523,852	-
Fund Balances, End of Period	\$ 106,925,216	\$ 41,926,280	\$ 169,890,360	\$ -

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 94,797	\$ 1,609,506
Fines and fees	-	784,175	7,333,455
Intergovernmental	-	7,937,116	13,527,334
Earnings on investments	317,510	233,916	3,491,913
Miscellaneous	-	1,045,991	4,014,165
Total Revenues	317,510	10,095,995	29,976,373
Expenditures			
Current:			
General administration	-	332,839	12,477,802
Financial administration	-	-	2,260,972
Administration of justice	-	4,700,901	22,988,274
Construction and maintenance	1,449,882	5,573,707	15,166,289
Health and human services	-	241,802	7,500,351
Cooperative services	-	-	142,576
Public safety	-	2,089,260	14,912,020
Parks and recreation	-	-	877,627
Libraries and education	-	5,754	3,276,251
Capital Outlay	-	25,863	22,144,784
Debt Service:			
Principal	-	-	2,132,856
Interest and fiscal charges	-	-	133,218
Debt issuance costs	-	-	-
Total Expenditures	1,449,882	12,970,126	104,013,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,132,372)	(2,874,131)	(74,036,647)
Other Financing Sources (Uses)			
Transfers in	-	3,053,312	3,053,312
Transfers (out)	-	-	(3,053,312)
General obligation bonds and notes issued	-	-	(196,440)
Lease and capital financing initiation	-	-	939,922
Total Other Financing Sources (Uses)	-	3,053,312	743,482
 Net Change in Fund Balances	 (1,132,372)	 179,181	 (73,293,165)
Fund Balances, Beginning of Year	79,020,191	61,099,099	531,201,120
Fund Balances, End of Period	\$ 77,887,819	\$ 61,278,280	\$ 457,907,955

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 Two Months Ended November 30, 2024**

Net change in fund balances - total governmental funds \$ (73,293,165)

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 \$20,688,911 was exceeded by depreciation of \$22,308,588 in the current period. (1,619,672)

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. (96,677)

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:

Leases and capital financing (939,922)

Repayments:

Principal repayments 2,146,724

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. 502,303,736

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. (4,309,573)

Change in net position of governmental activities \$ 424,191,451

**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
November 30, 2024

Page 1 of 7

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 4,665,156	\$ 1,499,176	\$ (706,167)	\$ 2,933,656	\$ 3,119,957
Investments	10,543,032	-	-	4,825,018	10,811,879
Taxes receivable, net	-	-	-	18,461,870	12,190,197
Grants receivable	-	-	25,740	-	-
Other receivables	-	-	19,972	28,770	1,151,431
Due from other funds	-	-	-	20,359	-
Total Assets	\$ 15,208,188	\$ 1,499,176	\$ (660,455)	\$ 26,269,673	\$ 27,273,464
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 9,300	\$ 475,340
Due to other funds	-	-	719,936	701,697	333,954
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	719,936	710,997	809,294
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	18,461,870	12,190,197
Total Deferred Inflows of Resources	-	-	-	18,461,870	12,190,197
Fund Balances:					
Restricted	15,208,188	1,499,176	(1,380,391)	7,096,806	14,273,973
Total Fund Balances	15,208,188	1,499,176	(1,380,391)	7,096,806	14,273,973
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,208,188	\$ 1,499,176	\$ (660,455)	\$ 26,269,673	\$ 27,273,464

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

Page 2 of 7

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 54,441	\$ 138,729	\$ 517,769	\$ 9,019	\$ 99,589
Investments	-	1,054,303	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	38,503	3,518	-	-
Total Assets	<u>\$ 54,441</u>	<u>\$ 1,231,535</u>	<u>\$ 521,287</u>	<u>\$ 9,019</u>	<u>\$ 99,589</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	263	15,964	4,149	-	4,720
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>263</u>	<u>15,964</u>	<u>4,149</u>	<u>-</u>	<u>4,720</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Restricted	54,178	1,215,571	517,138	9,019	94,869
Total Fund Balances	<u>54,178</u>	<u>1,215,571</u>	<u>517,138</u>	<u>9,019</u>	<u>94,869</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 54,441</u>	<u>\$ 1,231,535</u>	<u>\$ 521,287</u>	<u>\$ 9,019</u>	<u>\$ 99,589</u>

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

Page 3 of 7

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 197,153	\$ 56,182	\$ 251,360	\$ 84,473	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,095	-	-	80	-
Total Assets	\$ 198,248	\$ 56,182	\$ 251,360	\$ 84,553	\$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	198,248	56,182	251,360	84,553	-
Total Fund Balances	198,248	56,182	251,360	84,553	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 198,248	\$ 56,182	\$ 251,360	\$ 84,553	\$ -

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

Page 4 of 7

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 123,169	\$ 5,977,378	\$ 101,424	\$ 1,098,514	\$ 7,564,291
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	143,120	-	-	-
Total Assets	\$ 123,169	\$ 6,120,498	\$ 101,424	\$ 1,098,514	\$ 7,564,291
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	(1,432)	8,023	-	22,169	8,051
Due to other governments	-	-	-	-	3,564,102
Unearned revenues	-	-	-	-	-
Total Liabilities	(1,432)	8,023	-	22,169	3,572,153
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	124,601	6,112,475	101,424	1,076,345	3,992,138
Total Fund Balances	124,601	6,112,475	101,424	1,076,345	3,992,138
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 123,169	\$ 6,120,498	\$ 101,424	\$ 1,098,514	\$ 7,564,291

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

Page 5 of 7

	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
Assets					
Cash and cash equivalents	\$ 23,984	\$ 154,253	\$ 94	\$ 114,830	\$ (427,045)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	43,301	2,026,391
Other receivables	-	-	-	-	-
Due from other funds	9	-	-	-	-
Total Assets	<u>\$ 23,993</u>	<u>\$ 154,253</u>	<u>\$ 94</u>	<u>\$ 158,131</u>	<u>\$ 1,599,346</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,163	-	(90,541)	17,842
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,163</u>	<u>-</u>	<u>(90,541)</u>	<u>17,842</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	275
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
Fund Balances:					
Restricted	23,993	153,090	94	248,672	1,581,229
Total Fund Balances	<u>23,993</u>	<u>153,090</u>	<u>94</u>	<u>248,672</u>	<u>1,581,229</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,993</u>	<u>\$ 154,253</u>	<u>\$ 94</u>	<u>\$ 158,131</u>	<u>\$ 1,599,346</u>

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

Page 6 of 7

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 223,009	\$ 9,261	\$ 209,896	\$ 2,356,780	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	349,999	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 223,009	\$ 9,261	\$ 209,896	\$ 2,706,779	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,480	1,834	1,313,515	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	2,480	1,834	1,313,515	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	223,009	6,781	208,062	1,393,264	827,079
Total Fund Balances	223,009	6,781	208,062	1,393,264	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 223,009	\$ 9,261	\$ 209,896	\$ 2,706,779	\$ 827,079

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

Page 7 of 7

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment ReiFund Balancenvest Zone#1	Totals Non-major Special Revenue Funds
Assets				
Cash and cash equivalents	\$ 3,053,328	\$ 3,451,112	\$ 82	\$ 37,781,932
Investments	-	-	-	27,234,232
Taxes receivable, net	-	-	-	30,652,067
Grants receivable	-	-	-	2,445,431
Other receivables	-	-	-	1,200,173
Due from other funds	155,829	630	-	363,143
Total Assets	<u>\$ 3,209,157</u>	<u>\$ 3,451,742</u>	<u>\$ 82</u>	<u>\$ 99,676,978</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 14,839	\$ -	\$ -	\$ 499,479
Due to other funds	89,258	23,573	-	3,176,618
Due to other governments	-	476,166	-	4,040,268
Unearned revenues	29,991	-	-	29,991
Total Liabilities	<u>134,088</u>	<u>499,739</u>	<u>-</u>	<u>7,746,356</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	30,652,342
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,652,342</u>
Fund Balances:				
Restricted	3,075,069	2,952,003	82	61,278,280
Total Fund Balances	<u>3,075,069</u>	<u>2,952,003</u>	<u>82</u>	<u>61,278,280</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,209,157</u>	<u>\$ 3,451,742</u>	<u>\$ 82</u>	<u>\$ 99,676,978</u>

FORT BEND COUNTY, TEXAS

Page 1 of 7

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

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 57,231	\$ 37,566
Fines and fees	-	-	-	57,680	-
Intergovernmental	-	-	64,964	67,877	-
Earnings on investments	52,208	10,327	12,067	49,804	53,300
Miscellaneous	-	-	565	38,466	9,588
Total Revenues	<u>52,208</u>	<u>10,327</u>	<u>77,596</u>	<u>271,058</u>	<u>100,454</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	(1)	3,041,111	-	-
Construction and maintenance	1	-	1	4,316,171	1,257,534
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,018</u>	<u>845</u>
Total Expenditures	<u>1</u>	<u>(1)</u>	<u>3,041,112</u>	<u>4,341,189</u>	<u>1,258,379</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,207	10,328	(2,963,516)	(4,070,131)	(1,157,925)
Other Financing Sources (Uses)					
Transfers in	-	-	2,900,000	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,900,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	52,207	10,328	(63,516)	(4,070,131)	(1,157,925)
Fund Balances, Beginning of Year	<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>
Fund Balances, End of Period	<u>\$ 15,208,188</u>	<u>\$ 1,499,176</u>	<u>\$ (1,380,391)</u>	<u>\$ 7,096,806</u>	<u>\$ 14,273,973</u>

FORT BEND COUNTY, TEXAS

Page 2 of 7

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	88,549	14,720	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	20	2,825	215	4	42
Miscellaneous	25,351	-	-	-	1,280
Total Revenues	<u>25,371</u>	<u>91,374</u>	<u>14,935</u>	<u>4</u>	<u>1,322</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	99,339	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	961	-	-	-	-
Public safety	-	-	7,286	-	-
Libraries and education	-	-	-	-	5,754
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>961</u>	<u>99,339</u>	<u>7,286</u>	<u>-</u>	<u>5,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>24,410</u>	<u>(7,965)</u>	<u>7,649</u>	<u>4</u>	<u>(4,432)</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	24,410	(7,965)	7,649	4	(4,432)
Fund Balances, Beginning of Year	<u>29,768</u>	<u>1,223,536</u>	<u>509,489</u>	<u>9,015</u>	<u>99,301</u>
Fund Balances, End of Period	<u>\$ 54,178</u>	<u>\$ 1,215,571</u>	<u>\$ 517,138</u>	<u>\$ 9,019</u>	<u>\$ 94,869</u>

FORT BEND COUNTY, TEXAS

Page 3 of 7

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	2,600	-	-	730	-
Intergovernmental	-	-	-	239	-
Earnings on investments	82	23	-	-	-
Miscellaneous	(1)	-	310	-	-
Total Revenues	<u>2,681</u>	<u>23</u>	<u>310</u>	<u>969</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,681</u>	<u>23</u>	<u>310</u>	<u>969</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,681	23	310	969	-
Fund Balances, Beginning of Year	<u>195,567</u>	<u>56,159</u>	<u>251,050</u>	<u>83,584</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 198,248</u>	<u>\$ 56,182</u>	<u>\$ 251,360</u>	<u>\$ 84,553</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS

Page 4 of 7

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

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	306,702	-	-	-
Intergovernmental	70,000	-	-	-	96,278
Earnings on investments	48	-	42	467	17,399
Miscellaneous	-	-	-	-	702,998
Total Revenues	70,048	306,702	42	467	816,675
Expenditures					
Current:					
General administration	23,933	169,331	1	139,574	-
Administration of justice	-	52,007	-	-	11,184
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	1,819,679
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	23,933	221,338	1	139,574	1,830,863
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,115	85,364	41	(139,107)	(1,014,188)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	46,115	85,364	41	(139,107)	(1,014,188)
Fund Balances, Beginning of Year	78,486	6,027,111	101,383	1,215,452	5,006,326
Fund Balances, End of Period	\$ 124,601	\$ 6,112,475	\$ 101,424	\$ 1,076,345	\$ 3,992,138

FORT BEND COUNTY, TEXAS

Page 5 of 7

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	254	-	-	-	-
Intergovernmental	-	-	94	-	1,789,559
Earnings on investments	-	65	-	57	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>254</u>	<u>65</u>	<u>94</u>	<u>57</u>	<u>1,789,559</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	(1)	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	32,512	208,330
Public safety	-	912	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>912</u>	<u>-</u>	<u>32,511</u>	<u>208,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	254	(847)	94	(32,454)	1,581,229
Other Financing Sources (Uses)					
Transfers in	-	-	-	153,312	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,312</u>	<u>-</u>
Net Change in Fund Balances	254	(847)	94	120,858	1,581,229
Fund Balances, Beginning of Year	<u>23,739</u>	<u>153,937</u>	<u>-</u>	<u>127,814</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 23,993</u>	<u>\$ 153,090</u>	<u>\$ 94</u>	<u>\$ 248,672</u>	<u>\$ 1,581,229</u>

FORT BEND COUNTY, TEXAS

Page 6 of 7

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

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	221,747	17,224	-	2,118,429	-
Earnings on investments	1,261	7	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>223,008</u>	<u>17,231</u>	<u>-</u>	<u>2,118,429</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	9,517	725,165	-
Construction and maintenance	-	-	-	-	-
Health and human services	(1)	-	-	-	-
Public safety	-	10,450	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>(1)</u>	<u>10,450</u>	<u>9,517</u>	<u>725,165</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	223,009	6,781	(9,517)	1,393,264	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	223,009	6,781	(9,517)	1,393,264	-
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>217,579</u>	<u>-</u>	<u>827,079</u>
Fund Balances, End of Period	<u>\$ 223,009</u>	<u>\$ 6,781</u>	<u>\$ 208,062</u>	<u>\$ 1,393,264</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS

Page 7 of 7

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

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	Tax Increment ReiFund Balancenvest Zone#1	Totals Non-major Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 94,797
Fines and fees	312,940	-	-	784,175
Intergovernmental	3,490,705	-	-	7,937,116
Earnings on investments	33,653	-	-	233,916
Miscellaneous	351	267,083	-	1,045,991
Total Revenues	3,837,649	267,083	-	10,095,995
Expenditures				
Current:				
General administration	-	-	-	332,839
Administration of justice	762,580	-	-	4,700,901
Construction and maintenance	-	-	-	5,573,707
Health and human services	-	-	-	241,802
Public safety	-	250,933	-	2,089,260
Libraries and education	-	-	-	5,754
Capital Outlay	-	-	-	25,863
Total Expenditures	762,580	250,933	-	12,970,126
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,075,069	16,150	-	(2,874,131)
Other Financing Sources (Uses)				
Transfers in	-	-	-	3,053,312
Total Other Financing Sources (Uses)	-	-	-	3,053,312
Net Change in Fund Balances	3,075,069	16,150	-	179,181
Fund Balances, Beginning of Year	-	2,935,853	82	61,099,099
Fund Balances, End of Period	\$ 3,075,069	\$ 2,952,003	\$ 82	\$ 61,278,280

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

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

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

Page 1 of 4

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
Assets				
Cash and cash equivalents	\$ -	\$ 1,907,327	\$ 5,089,185	\$ -
Investments	-	-	72,126,065	-
Other receivables	83,969	-	-	-
Total Assets	<u>\$ 83,969</u>	<u>\$ 1,907,327</u>	<u>\$ 77,215,250</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	612,682	1,556,091	-
Due to other funds	1,113,368	-	2,600	1,716
Total Liabilities	<u>1,113,368</u>	<u>675,682</u>	<u>1,558,691</u>	<u>1,716</u>
Fund Balances				
Restricted	(1,029,399)	1,231,645	75,656,559	(1,716)
Total Fund Balances	<u>(1,029,399)</u>	<u>1,231,645</u>	<u>75,656,559</u>	<u>(1,716)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 83,969</u>	<u>\$ 1,907,327</u>	<u>\$ 77,215,250</u>	<u>\$ -</u>

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

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

Page 2 of 4

	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
Assets				
Cash and cash equivalents	\$ 9,401,272	\$ 4,012,714	\$ 107,834	\$ 663,966
Investments	-	-	-	-
Other receivables	-	4,616	-	-
Total Assets	<u>\$ 9,401,272</u>	<u>\$ 4,017,330</u>	<u>\$ 107,834</u>	<u>\$ 663,966</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	31,857	-	-	-
Due to other funds	10,077	(54,072)	1,399,461	-
Total Liabilities	<u>41,934</u>	<u>(54,072)</u>	<u>1,399,461</u>	<u>-</u>
Fund Balances				
Restricted	9,359,338	4,071,402	(1,291,627)	663,966
Total Fund Balances	<u>9,359,338</u>	<u>4,071,402</u>	<u>(1,291,627)</u>	<u>663,966</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,401,272</u>	<u>\$ 4,017,330</u>	<u>\$ 107,834</u>	<u>\$ 663,966</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
November 30, 2024

Page 3 of 4

	Parks Bond Projects (2020 Election)	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Assets				
Cash and cash equivalents	\$ 8,133,745	\$ 23,861,118	\$ 34	\$ 18,546,973
Investments	-	-	-	12,529,137
Other receivables	-	-	-	-
Total Assets	<u>\$ 8,133,745</u>	<u>\$ 23,861,118</u>	<u>\$ 34</u>	<u>\$ 31,076,110</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	266,633	495,581	-	806,513
Due to other funds	612,069	338,968	(2,088)	9,506,224
Total Liabilities	<u>878,702</u>	<u>1,390,373</u>	<u>(2,088)</u>	<u>10,312,737</u>
Fund Balances				
Restricted	7,255,043	22,470,745	2,122	20,763,373
Total Fund Balances	<u>7,255,043</u>	<u>22,470,745</u>	<u>2,122</u>	<u>20,763,373</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,133,745</u>	<u>\$ 23,861,118</u>	<u>\$ 34</u>	<u>\$ 31,076,110</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
November 30, 2024

Page 4 of 4

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ 50,876,270	\$ 122,600,438
Investments	-	84,655,202
Other receivables	-	88,585
Total Assets	\$ 50,876,270	\$ 207,344,225
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 618,824
Retainage payable	4,851,125	8,620,482
Due to other funds	15,286,236	28,214,559
Total Liabilities	20,137,361	37,453,865
Fund Balances		
Restricted	30,738,909	169,890,360
Total Fund Balances	30,738,909	169,890,360
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 50,876,270	\$ 207,344,225

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

FORT BEND COUNTY, TEXAS

Page 1 of 4

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

Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-759
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	8,681	15,533	781,947	-
Miscellaneous	24,900	-	-	-
Total Revenues	<u>33,581</u>	<u>15,533</u>	<u>781,947</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	1,716
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	6,493,009	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,493,009</u>	<u>1,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>33,581</u>	<u>15,533</u>	<u>(5,711,062)</u>	<u>(1,716)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	(196,440)	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(196,440)</u>	<u>-</u>
Net Change in Fund Balances	33,581	15,533	(5,907,502)	(1,716)
Fund Balances, Beginning of Year	<u>(1,062,980)</u>	<u>1,216,112</u>	<u>81,564,061</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ (1,029,399)</u>	<u>\$ 1,231,645</u>	<u>\$ 75,656,559</u>	<u>\$ (1,716)</u>

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

FORT BEND COUNTY, TEXAS

Page 2 of 4

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

Fund Number	MAJ-764	MAJ-765	MAJ-766	MAJ-768
	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects Tax Notes / CO	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	80,700	32,658	45	5,441
Miscellaneous	-	-	-	-
Total Revenues	<u>80,700</u>	<u>32,658</u>	<u>45</u>	<u>5,441</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	10,077	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	84,101	390,320	250,000	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>94,178</u>	<u>390,320</u>	<u>250,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,478)</u>	<u>(357,662)</u>	<u>(249,955)</u>	<u>5,441</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(13,478)	(357,662)	(249,955)	5,441
Fund Balances, Beginning of Year	<u>9,372,816</u>	<u>4,429,064</u>	<u>(1,041,672)</u>	<u>658,525</u>
Fund Balances, End of Period	<u>\$ 9,359,338</u>	<u>\$ 4,071,402</u>	<u>\$ (1,291,627)</u>	<u>\$ 663,966</u>

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

FORT BEND COUNTY, TEXAS

Page 3 of 4

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

Fund Number	MAJ-770	MAJ-773	MAJ-775	MAJ-778
	Parks Bond Projects (2020 Election)	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	42,603	198,482	3,462	335,701
Miscellaneous	-	-	-	1,231
Total Revenues	<u>42,603</u>	<u>198,482</u>	<u>3,462</u>	<u>336,932</u>
Expenditures				
Current:				
General administration	-	-	-	68,429
Administration of justice	-	-	-	920
Construction and maintenance	-	(419,468)	6,191	-
Health and human services	-	-	-	84,225
Public safety	-	-	-	-
Parks and recreation	74,498	-	-	30,125
Capital Outlay	454,100	559,785	-	9,679,064
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>528,598</u>	<u>140,317</u>	<u>6,191</u>	<u>9,862,763</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(485,995)</u>	<u>58,165</u>	<u>(2,729)</u>	<u>(9,525,831)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(485,995)	58,165	(2,729)	(9,525,831)
Fund Balances, Beginning of Year	<u>7,741,038</u>	<u>22,412,580</u>	<u>4,851</u>	<u>30,289,204</u>
Fund Balances, End of Period	<u>\$ 7,255,043</u>	<u>\$ 22,470,745</u>	<u>\$ 2,122</u>	<u>\$ 20,763,373</u>

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

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Two Months Ended November 30, 2024

Page 4 of 4

Fund Number	MAJ-779	
	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ -	\$ -
Earnings on investments	295,867	1,801,120
Miscellaneous	-	26,131
Total Revenues	295,867	1,827,251
Expenditures		
Current:		
General administration	-	68,429
Administration of justice	-	920
Construction and maintenance	7,925,320	7,523,836
Health and human services	-	84,225
Public safety	-	-
Parks and recreation	-	104,623
Capital Outlay	2,571,891	20,482,270
Debt Service:		
Bond issuance costs	-	-
Total Expenditures	10,497,211	28,264,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,201,344)	(26,437,052)
Other Financing Sources (Uses)		
General obligation bonds issued	-	(196,440)
Premium on general obligation bonds issued	-	-
Total Other Financing Sources (Uses)	-	(196,440)
Net Change in Fund Balances	(10,201,344)	(26,633,492)
Fund Balances, Beginning of Year	40,940,253	196,523,852
Fund Balances, End of Period	\$ 30,738,909	\$ 169,890,360

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



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

County Assistance Districts Sub- Funds

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

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

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

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

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

Page 1 of 4

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 10,580,826	\$ 3,260,433	\$ 2,654,975	\$ 1,101,465	\$ 2,695,576
Investments	15,789,117	9,488,728	2,108,606	-	3,162,909
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 26,386,823	\$ 12,749,161	\$ 4,763,581	\$ 1,101,465	\$ 5,858,485
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,280	1,442,914	-	-	389
Total Liabilities	1,280	1,442,914	-	-	389
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	26,385,544	11,306,248	4,763,583	1,101,465	5,858,097
Total Fund Balances	26,385,544	11,306,248	4,763,583	1,101,465	5,858,097
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 26,386,824	\$ 12,749,162	\$ 4,763,583	\$ 1,101,465	\$ 5,858,486

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

Page 2 of 4

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
Assets					
Cash and cash equivalents	\$ 1,883,687	\$ 192,164	\$ 2,496,043	\$ 1,180,948	\$ 4,985,225
Investments	2,108,606	-	3,162,909	1,054,303	7,380,122
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 3,992,293</u>	<u>\$ 192,164</u>	<u>\$ 5,658,952</u>	<u>\$ 2,235,251</u>	<u>\$ 12,365,347</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 15,776	\$ -
Due to other funds	97,607	5,778	-	-	-
Total Liabilities	<u>97,607</u>	<u>5,778</u>	<u>(4,393)</u>	<u>15,776</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,894,687	186,385	5,663,345	2,219,475	12,365,346
Total Fund Balances	<u>3,894,687</u>	<u>186,385</u>	<u>5,663,345</u>	<u>2,219,475</u>	<u>12,365,346</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,992,294</u>	<u>\$ 192,163</u>	<u>\$ 5,658,952</u>	<u>\$ 2,235,251</u>	<u>\$ 12,365,346</u>

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

Page 3 of 4

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Assets					
Cash and cash equivalents	\$ 259,966	\$ 1,026,700	\$ 12,569	\$ 181,774	\$ 270,958
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 259,966</u>	<u>\$ 1,026,700</u>	<u>\$ 12,569</u>	<u>\$ 181,774</u>	<u>\$ 270,958</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	9,190	3,085	-	-	4,556
Total Liabilities	<u>9,190</u>	<u>3,085</u>	<u>-</u>	<u>-</u>	<u>4,556</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	250,775	1,023,616	12,570	181,774	266,402
Total Fund Balances	<u>250,775</u>	<u>1,023,616</u>	<u>12,570</u>	<u>181,774</u>	<u>266,402</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 259,965</u>	<u>\$ 1,026,701</u>	<u>\$ 12,570</u>	<u>\$ 181,774</u>	<u>\$ 270,958</u>

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

Page 4 of 4

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 428,650	\$ 15,203	\$ 917,873	\$ -	\$ 34,145,035
Investments	-	-	1,054,303	-	45,309,603
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 428,650</u>	<u>\$ 15,203</u>	<u>\$ 1,972,176</u>	<u>\$ -</u>	<u>\$ 79,471,518</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 11,383
Due to other funds	7,521	-	-	-	1,572,320
Total Liabilities	<u>7,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,583,703</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	421,128	15,203	1,972,176	-	77,887,819
Total Fund Balances	<u>421,128</u>	<u>15,203</u>	<u>1,972,176</u>	<u>-</u>	<u>77,887,819</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 428,649</u>	<u>\$ 15,203</u>	<u>\$ 1,972,176</u>	<u>\$ -</u>	<u>\$ 79,471,522</u>

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Two Months Ended November 30, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	107,132	39,637	23,504	8,505	25,271
Miscellaneous	-	-	-	-	-
Total Revenues	107,132	39,637	23,504	8,505	25,271
Expenditures					
Current:					
Construction and maintenance	-	1,442,913	(1)	-	5,058
Capital Outlay	-	-	-	-	-
Total Expenditures	-	1,442,913	(1)	-	5,058
Excess (Deficiency) of Revenues Over (Under) Expenditures	107,132	(1,403,276)	23,505	8,505	20,213
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 107,132	 (1,403,276)	 23,505	 8,505	 20,213
Fund Balances, Beginning of Year	26,278,412	12,709,524	4,740,078	1,092,960	5,837,884
Fund Balances, End of Period	\$ 26,385,544	\$ 11,306,248	\$ 4,763,583	\$ 1,101,465	\$ 5,858,097

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 Two Months Ended November 30, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	17,302	77	24,059	9,679	46,869
Miscellaneous	-	-	-	-	-
Total Revenues	17,302	77	24,059	9,679	46,869
Expenditures					
Current:					
Construction and maintenance	(1)	(1)	-	1,912	-
Capital Outlay	-	-	-	-	-
Total Expenditures	(1)	(1)	-	1,912	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,303	78	24,059	7,767	46,869
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 17,303	 78	 24,059	 7,767	 46,869
Fund Balances, Beginning of Year	3,877,384	186,307	5,639,286	2,211,708	12,318,477
Fund Balances, End of Period	\$ 3,894,687	\$ 186,385	\$ 5,663,345	\$ 2,219,475	\$ 12,365,346

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 Two Months Ended November 30, 2024**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	104	7,033	5	73	111
Miscellaneous	-	-	-	-	-
Total Revenues	104	7,033	5	73	111
Expenditures					
Current:					
Construction and maintenance	1	(2)	(1)	-	1
Capital Outlay	-	-	-	-	-
Total Expenditures	1	(2)	(1)	-	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	103	7,035	6	73	110
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 103	 7,035	 6	 73	 110
Fund Balances, Beginning of Year	250,672	1,016,581	12,564	181,701	266,292
Fund Balances, End of Period	\$ 250,775	\$ 1,023,616	\$ 12,570	\$ 181,774	\$ 266,402

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 Two Months Ended November 30, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	-	-	-	-	\$ -
Earnings on investments	175	6	7,968	-	317,510
Miscellaneous	-	-	-	-	-
Total Revenues	175	6	7,968	-	317,510
Expenditures					
Current:					
Construction and maintenance	2	-	1	-	1,449,882
Capital Outlay	-	-	-	-	-
Total Expenditures	2	-	1	-	1,449,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	173	6	7,967	-	(1,132,372)
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 173	 6	 7,967	 -	 (1,132,372)
Fund Balances, Beginning of Year	420,955	15,197	1,964,209	-	79,020,191
Fund Balances, End of Period	\$ 421,128	\$ 15,203	\$ 1,972,176	\$ -	\$ 77,887,819

BUDGETARY SCHEDULES

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 1,098,832	\$ (344,532,018)	0%
Fines and fees	49,552,575	49,552,575	6,340,037	(43,212,538)	13%
Intergovernmental	2,864,221	2,864,221	2,240,231	(623,990)	78%
Earnings on investments	8,507,117	8,507,117	953,325	(7,553,792)	11%
Miscellaneous	2,724,159	2,724,159	529,915	(2,194,244)	19%
Total Revenues	<u>409,278,922</u>	<u>409,278,922</u>	<u>11,162,340</u>	<u>(398,116,582)</u>	<u>3%</u>
Expenditures					
Current:					
General administration	101,269,635	101,205,180	11,729,640	89,475,540	12%
Financial administration	16,766,777	16,766,777	2,260,972	14,505,805	13%
Administration of justice	130,428,985	130,428,585	17,741,643	112,686,942	14%
Construction and maintenance	4,817,291	4,817,291	618,864	4,198,427	13%
Health and human services	51,693,337	51,717,069	6,237,747	45,479,322	12%
Cooperative services	1,453,089	1,460,489	142,576	1,317,913	10%
Public safety	78,231,864	78,219,864	10,378,575	67,841,289	13%
Parks and recreation	7,439,478	7,439,478	773,004	6,666,474	10%
Libraries and education	23,939,554	23,939,554	3,270,489	20,669,065	14%
Capital Outlay	<u>138,150</u>	<u>183,873</u>	<u>-</u>	<u>183,873</u>	<u>0%</u>
Total Expenditures	<u>416,178,160</u>	<u>416,178,160</u>	<u>53,153,510</u>	<u>363,024,650</u>	<u>13%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,899,238)</u>	<u>(6,899,238)</u>	<u>(41,991,170)</u>	<u>(35,091,932)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	(20,420,000)	(20,420,000)	(3,053,312)	17,366,688	
Tax Note Issued	<u>-</u>	<u>-</u>	<u>25,400,000</u>	<u>25,400,000</u>	
Total Other Financing Sources (Uses)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>22,346,688</u>	<u>42,766,688</u>	
Net Change in Fund Balances - budgetary basis	<u>(27,319,238)</u>	<u>(27,319,238)</u>	<u>(19,644,482)</u>	<u>7,674,756</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(24,345,089)</u>		
Fund Balances, Beginning of Year	<u>150,914,787</u>	<u>150,914,787</u>	<u>150,914,787</u>		
Fund Balances, End of Period	<u>\$ 123,595,549</u>	<u>\$ 123,595,549</u>	<u>\$ 106,925,216</u>	<u>\$ (16,670,333)</u>	

(a) See reconciliation on following page.

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

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 11,162,340	\$ 5,207,382	\$ 16,369,721
Expenditures	53,153,510	4,152,468	57,305,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,991,170)	1,054,914	(40,936,257)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	(3,053,312)	-	(3,053,312)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(3,053,312)	-	(3,053,312)
Net Change in Fund Balance	(45,044,482)	1,054,914	(43,989,569)
Fund Balance, Beginning of Year			150,914,787
Fund Balance, End of Period			<u>\$ 106,925,218</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 130,941,458	\$ 130,941,458	\$ 415,877	\$ (130,525,581)	0%
Intergovernmental	4,100,000	4,100,000	(130)	(4,100,130)	0%
Earnings on investments	1,000,000	1,000,000	133,415	(866,585)	13%
Miscellaneous	1,547,048	1,547,048	-	(1,547,048)	0%
Total Revenues	<u>137,588,506</u>	<u>137,588,506</u>	<u>549,162</u>	<u>(137,039,344)</u>	<u>0%</u>
Expenditures					
Debt Service:					
Principal	104,280,297	104,280,297	2,132,856	102,147,441	2%
Interest and fiscal charges	57,078,900	57,078,900	133,218	56,945,682	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	<u>161,359,197</u>	<u>161,359,197</u>	<u>2,266,074</u>	<u>159,093,123</u>	<u>1%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,770,691)</u>	<u>(23,770,691)</u>	<u>(1,716,912)</u>	<u>22,053,779</u>	
Other Financing Sources (Uses)					
Premium on general obligation bonds iss	-	-	-	-	
Transfers in	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Change in Fund Balances - Budgetary Basis	<u>(23,770,691)</u>	<u>(23,770,691)</u>	<u>(1,716,912)</u>	<u>22,053,779</u>	
Fund Balances, Beginning of Year	<u>13,742,581</u>	<u>43,643,192</u>	<u>43,643,192</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ (10,028,110)</u>	<u>\$ 19,872,501</u>	<u>\$ 41,926,280</u>	<u>\$ 22,053,779</u>	

	Actual Amounts Budgetary Basis	Subscription Issuance	Actual Amounts GAAP Basis
Revenues	\$ 549,162	\$ -	\$ 549,162
Expenditures	<u>2,266,074</u>	<u>939,922</u>	<u>3,205,996</u>
Excess of Revenues Over Expenditures	<u>(1,716,912)</u>	<u>(939,922)</u>	<u>(2,656,834)</u>
Other Financing Sources (uses)	<u>-</u>	<u>939,922</u>	<u>939,922</u>
Net Change in Fund Balance	<u>(1,716,912)</u>	<u>-</u>	<u>(1,716,912)</u>
Fund Balance, Beginning of Year			<u>43,643,192</u>
Fund Balance, End of Period			<u>\$ 41,926,280</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 18,074,427	\$ 18,074,427	\$ 57,231	\$ (18,017,196)	0%
Fines and fees	7,494,778	7,494,778	57,680	(7,437,098)	1%
Intergovernmental	365,000	365,000	67,877	(297,123)	19%
Earnings on investments	521,345	521,345	49,804	(471,541)	10%
Miscellaneous	216,705	216,705	38,466	(178,239)	18%
Total Revenues	<u>26,672,255</u>	<u>26,672,255</u>	<u>271,058</u>	<u>(26,401,197)</u>	<u>1%</u>
Expenditures					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	1,791,189	11,657,347	13%
Operating costs	17,521,140	17,521,140	2,512,065	15,009,075	14%
Information technology costs	16,931	16,931	-	16,931	0%
Capital acquisitions	304,529	304,529	37,932	266,597	12%
Total Expenditures	<u>31,291,136</u>	<u>31,291,136</u>	<u>4,341,186</u>	<u>26,949,950</u>	<u>14%</u>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	(4,070,128)	548,753	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(3)	(3)	
Fund Balances, Beginning of Year	<u>9,220,507</u>	<u>11,166,935</u>	<u>11,166,935</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 4,601,626</u>	<u>\$ 6,548,054</u>	<u>\$ 7,096,804</u>	<u>\$ 548,750</u>	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 271,058	\$ -	\$ 271,058
Expenditures	4,341,186	3	4,341,189
Net Change in Fund Balance	<u>(4,070,128)</u>	<u>(3)</u>	<u>(4,070,131)</u>
Fund Balance, Beginning of Year			<u>11,166,935</u>
Fund Balance, End of Period			<u>\$ 7,096,804</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,931,961	\$ 11,931,961	\$ 37,566	\$ (11,894,395)	0%
Earnings on investments	375,000	375,000	53,300	(321,700)	14%
Miscellaneous	86,179	86,179	9,588	(76,591)	11%
Total Revenues	12,393,140	12,393,140	100,454	(12,292,686)	1%
Expenditures					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	1,106,410	7,091,558	13%
Operating costs	3,861,314	3,861,314	147,058	3,714,256	4%
Information technology costs	6,388	6,388	4,070	2,318	64%
Capital acquisitions	247,775	247,775	-	247,775	0%
Total Expenditures	12,313,445	12,313,445	1,257,538	11,055,907	10%
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	(1,157,084)	(1,236,779)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(841)	-	
Fund Balances, Beginning of Year	15,394,569	15,431,899	15,431,899	-	
Fund Balances, End of Period	\$ 15,474,264	\$ 15,511,594	\$ 14,273,974	\$ (1,237,620)	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 100,454	\$ -	\$ 100,454
Expenditures	1,257,538	841	1,258,379
Net Change in Fund Balance	(1,157,084)	(841)	(1,157,925)
Fund Balance, Beginning of Year			15,431,899
Fund Balance, End of Period			\$ 14,273,974

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
November 30, 2024

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 1,270,740	\$ 23,598,149
Due from other funds	-	2,696,546
Other receivables	528,316	170,428
Prepaid expenses	51,923	21,500
Total Current Assets	<u>1,850,979</u>	<u>26,486,623</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,486,720</u>	<u>469,526</u>
Total Noncurrent Assets	<u>3,486,720</u>	<u>469,526</u>
Total Assets	<u>5,337,699</u>	<u>26,956,149</u>
Liabilities		
Current Liabilities:		
Accounts payable	1,247,961	-
Benefits payable	27,872	4,334,976
Due to other funds	6,272,834	198,645
Unearned revenues	328,663	-
Total Current Liabilities	<u>7,877,330</u>	<u>4,533,621</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>7,877,330</u>	<u>10,196,815</u>
Net Position (Deficit)		
Net investment in capital assets	3,486,720	469,526
Unrestricted	<u>(6,026,351)</u>	<u>16,289,808</u>
Total Net Position (Deficit)	<u>\$ (2,539,631)</u>	<u>\$ 16,759,334</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,107,996	\$ 11,695,400
Total Operating Revenues	<u>1,107,996</u>	<u>11,695,400</u>
Operating Expenses		
Contractual services	957,913	2,049,128
Supplies	407,865	-
Benefits provided	-	13,949,683
Other	538,075	-
Depreciation	16,000	7,000
Capital outlay	-	-
Total Operating Expenses	<u>1,919,853</u>	<u>16,005,811</u>
Operating Income (Loss)	(811,857)	(4,310,411)
Non-Operating Revenues		
Earnings on investments	-	838
Subsidies	500,000	-
Total Non-Operating Revenues	<u>500,000</u>	<u>838</u>
Change in Net Position	(311,857)	(4,309,573)
Total Net Position, Beginning of Year	<u>(2,227,774)</u>	<u>21,068,907</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,539,631)</u>	<u>\$ 16,759,334</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,079,838	\$ 14,567,094
Payment of benefits	27,872	(23,749,208)
Payments for services	(1,808,049)	10,702,546
Net Cash Provided (Used) by Operating Activities	<u>(700,339)</u>	<u>1,520,432</u>
Cash Flows from Investing Activities:		
Interest earned on investments	-	838
Net Cash Provided by Investing Activities	<u>-</u>	<u>838</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	1,167,759	-
Net Cash Provided by Non-Capital Financing Activities	<u>1,167,759</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	467,420	1,521,270
Cash and Cash Equivalents, Beginning of Year	<u>803,319</u>	<u>22,076,880</u>
Cash and Cash Equivalents, End of Period	<u>\$ 1,270,739</u>	<u>\$ 23,598,150</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (811,857)	\$ (4,310,411)
Adjustments to operations:		
Depreciation	16,000	7,000
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(215,572)	307,824
Decrease (Increase) in due from other funds	-	3,200,039
Decrease (Increase) in prepaid expenses	64,697	2,563,870
Increase (Decrease) in accounts payable	246,679	-
Increase (Decrease) in benefits payable	27,872	9,551,635
Increase (Decrease) in due to other funds	-	(9,799,525)
Increase (Decrease) in unearned revenue	(28,158)	-
Total Adjustments	<u>111,518</u>	<u>5,830,843</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (700,339)</u>	<u>\$ 1,520,432</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,959,023	\$ 16,639,126	\$ 23,598,149
Due from other funds	2,288,401	408,145	2,696,546
Other receivables	139,355	31,073	170,428
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>9,386,779</u>	<u>17,099,844</u>	<u>26,486,623</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>469,526</u>	<u>-</u>	<u>469,526</u>
Total Noncurrent Assets	<u>469,526</u>	<u>-</u>	<u>469,526</u>
Total Assets	<u>9,856,305</u>	<u>17,099,844</u>	<u>26,956,149</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	<u>183,180</u>	<u>15,465</u>	<u>198,645</u>
Total Current Liabilities	<u>183,180</u>	<u>4,350,441</u>	<u>4,533,621</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>5,846,374</u>	<u>4,350,441</u>	<u>10,196,815</u>
Net Position			
Net investment in capital assets	469,526	-	469,526
Unrestricted	<u>3,540,405</u>	<u>12,749,403</u>	<u>16,289,808</u>
Total Net Position	<u>\$ 4,009,931</u>	<u>\$ 12,749,403</u>	<u>\$ 16,759,334</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	#####	\$ 1,662,542	\$ 11,695,400
Total Operating Revenues	<u>10,032,858</u>	<u>1,662,542</u>	<u>11,695,400</u>
Operating Expenses			
Contractual services	1,365,291	683,837	2,049,128
Benefits provided	11,165,135	2,784,548	13,949,683
Depreciation	7,000	-	7,000
Total Operating Expenses	<u>12,537,426</u>	<u>3,468,385</u>	<u>16,005,811</u>
Operating Income (Loss)	(2,504,568)	(1,805,843)	(4,310,411)
Non-Operating Revenues			
Earnings on investments	838	-	838
Total Non-Operating Revenues	<u>838</u>	<u>-</u>	<u>838</u>
 Change in Net Position	 (2,503,730)	 (1,805,843)	 (4,309,573)
Total Net Position, Beginning of Year	<u>6,513,661</u>	<u>14,555,246</u>	<u>21,068,907</u>
Total Net Position, End of Period	<u>\$ 4,009,931</u>	<u>\$ 12,749,403</u>	<u>\$ 16,759,334</u>

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

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	10,340,681	\$ 4,226,413	\$ 14,567,094
Payment of benefits	(16,645,149)	(7,104,059)	(23,749,208)
Payments for services	6,369,827	4,332,719	10,702,546
Net Cash Provided (Used) by Operating Activities	65,359	1,455,073	1,520,432
Cash Flows from Investing Activities:			
Interest earned on investments	838	-	838
Net Cash Provided by Investing Activities	838	-	838
Net Increase (Decrease) in Cash and Cash Equivalents	66,197	1,455,073	1,521,270
Cash and Cash Equivalents, Beginning of Year	6,892,827	15,184,053	22,076,880
Cash and Cash Equivalents, End of Period	\$ 6,959,024	\$ 16,639,126	\$ 23,598,150
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(2,504,568)	\$ (1,805,843)	\$ (4,310,411)
Adjustments to operations:			
Depreciation	7,000	-	7,000
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	2,338,659	861,380	3,200,039
Decrease (Increase) in other receivables	307,823	1	307,824
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	(5,480,014)	(4,319,511)	(9,799,525)
Total Adjustments	2,569,927	3,260,916	5,830,843
Net Cash Provided (Used) by Operating Activities	\$ 65,359	\$ 1,455,073	\$ 1,520,432

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
November 30, 2024

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 136,227	\$ 43,867,006
Investments:		
Fixed Income Fund	22,561,811	-
Domestic Equity Fund	24,099,171	-
International Equity Fund	10,551,720	-
	<u>57,348,929</u>	<u>43,867,006</u>
Total Assets	<u>57,348,929</u>	<u>43,867,006</u>
Liabilities		
Due to other governments	-	8,468,476
Due to others	-	485,485
	<u>-</u>	<u>8,953,961</u>
Total Liabilities	<u>-</u>	<u>8,953,961</u>
Net Position		
Restricted for court activities	-	31,425,486
Restricted for tax collection	-	3,487,559
Restricted for benefits	57,348,929	-
	<u>57,348,929</u>	<u>-</u>
Total Net Position	<u>\$ 57,348,929</u>	<u>\$ 34,913,045</u>

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

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	\$ -	\$ 2,105,924
Property tax collections	-	25,487,134
Employer contributions		-
Earnings (Loss) on investments	607,064	206,610
Total Additions	607,064	27,799,668
Deductions		
Court activities	-	2,009,780
Property tax disbursements	-	23,000,618
Total Deductions	-	25,010,398
Change in fiduciary net position	607,064	2,789,270
Net Position - Beginning of Year	56,741,865	32,123,775
Net Position - End of Period	\$ 57,348,929	\$ 34,913,045

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,840,020	\$ 14,070,951	\$ 11,956,035	\$ 43,867,006
Total Assets	<u>17,840,020</u>	<u>14,070,951</u>	<u>11,956,035</u>	<u>43,867,006</u>
Liabilities				
Due to other governments	-	-	8,468,476	8,468,476
Due to others	<u>227,152</u>	<u>258,333</u>	<u>-</u>	<u>485,485</u>
Total Liabilities	<u>227,152</u>	<u>258,333</u>	<u>8,468,476</u>	<u>8,953,961</u>
Net Position				
Restricted for court activities	17,612,868	13,812,618	-	31,425,486
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>3,487,559</u>	<u>3,487,559</u>
Total Net Position	<u>\$ 17,612,868</u>	<u>\$ 13,812,618</u>	<u>\$ 3,487,559</u>	<u>\$ 34,913,045</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 977,329	\$ 1,128,595	\$ -	\$ 2,105,924
Property tax collections	-	-	25,487,134	25,487,134
Earnings of investments	128,166	78,444	-	206,610
Total Additions	<u>1,105,495</u>	<u>1,207,039</u>	<u>25,487,134</u>	<u>27,799,668</u>
Deductions				
Court activities	940,732	1,069,048	-	2,009,780
Property tax disbursements	-	-	23,000,618	23,000,618
Total Deductions	<u>940,732</u>	<u>1,069,048</u>	<u>23,000,618</u>	<u>25,010,398</u>
Change in fiduciary net position	164,763	137,991	2,486,516	2,789,270
Net Position - Beginning of Year	<u>17,448,105</u>	<u>13,674,627</u>	<u>1,001,043</u>	<u>32,123,775</u>
Net Position - End of Period	<u>\$ 17,612,868</u>	<u>\$ 13,812,618</u>	<u>\$ 3,487,559</u>	<u>\$ 34,913,045</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
November 30, 2024

	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	Totals
Assets							
Cash and cash equivalents	\$ 3,099,963	\$ 8,405	\$ 103,233,891	\$ 17,538,004	\$ 1,281,794	\$ 802	\$ 125,162,859
Investments	-	-	181,706,138	92,969,252	-	-	274,675,390
Due from primary government	-	-	-	-	-	-	-
Miscellaneous receivables	8,028	-	2,500	-	1,225	-	11,753
Capital assets, not being depreciated	2,637,058	-	96,739,911	32,065,803	-	-	131,442,772
Capital assets, net of accumulated depreciation	12,957,114	-	235,703,998	154,699,227	12,818,477	-	416,178,816
Total Assets	18,702,163	8,405	617,386,438	297,272,286	14,101,496	802	947,471,590
Deferred Outflows of Resources							
Deferred outflows-debt refunding	-	-	(145,006)	-	-	-	(145,006)
Total Deferred Outflows of Resources	-	-	(145,006)	-	-	-	(145,006)
Liabilities							
Accounts payable and accrued expenses	65,764	-	583,929	-	-	-	649,693
Retainage payable	-	-	263,925	2,863,246	-	-	3,127,171
Unearned revenue	-	-	-	-	125,000	-	125,000
Due to primary government	-	-	2,053,655	2,379,580	-	-	4,433,235
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
Total Liabilities	17,859,383	-	358,337,934	183,027,097	125,000	-	559,349,414
Deferred Inflows of Resources							
Deferred inflows-debt refunding	-	-	-	7,711,780	-	-	7,711,780
Deferred inflows-leases	-	-	-	-	12,815,016	-	12,815,016
Total Deferred Inflows of Resources	-	-	-	7,711,780	12,815,016	-	20,526,796
Net Position (Deficit)							
Net investment in capital assets	(883,536)	-	86,528,186	193,517	-	-	85,838,167
Debt service	1,321,323	-	27,215,527	10,712,221	-	-	39,249,071
Unrestricted	404,993	8,405	145,159,785	95,627,671	1,161,480	802	242,363,136
Total Net Position (Deficit)	\$ 842,780	\$ 8,405	\$ 258,903,498	\$ 106,533,409	\$ 1,161,480	\$ 802	\$ 367,450,374

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 Two Months Ended November 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Surface Water Supply Corporation
Fort Bend County Toll Road Authority					
Toll road operations	\$ 2,634,404	\$ 5,278,803	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>2,634,404</u>	<u>5,278,803</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	1,569,907	3,508,799	4,958	-	-
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>1,569,907</u>	<u>3,508,799</u>	<u>4,958</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 4,204,311</u>	<u>\$ 8,787,602</u>	<u>\$ 4,958</u>	<u>-</u>	<u>-</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	4
Total General Revenues				<u>-</u>	<u>4</u>
Changes in Net Position (Deficit)				-	4
Net Position (Deficit), Beginning of Year, as restated				<u>842,780</u>	<u>8,401</u>
Net Position (Deficit), End of Period				<u>\$ 842,780</u>	<u>\$ 8,405</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 Two Months Ended November 30, 2024**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Industrial Development Corporation	
Fort Bend County Toll Road Authority					
Toll road operations	\$ 2,644,399	\$ -	\$ -	\$ -	\$ 2,644,399
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>2,644,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,644,399</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	1,943,850	-	-	1,943,850
Interest on long-term debt	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>-</u>	<u>1,943,850</u>	<u>-</u>	<u>-</u>	<u>1,943,850</u>
Totals Component Units	<u>2,644,399</u>	<u>1,943,850</u>	<u>-</u>	<u>-</u>	<u>4,588,249</u>
General Revenues:					
Property Taxes					-
Earnings on investments	563,951	293,126		-	857,081
Total General Revenues	<u>563,951</u>	<u>293,126</u>	<u>-</u>	<u>-</u>	<u>857,081</u>
Changes in Net Position (Deficit)	3,208,350	2,236,976	-	-	5,445,330
Net Position (Deficit), Beginning of Year	<u>255,695,148</u>	<u>104,296,433</u>	<u>1,161,480</u>	<u>802</u>	<u>362,005,044</u>
Net Position (Deficit), End of Period	<u>\$ 258,903,498</u>	<u>\$ 106,533,409</u>	<u>\$ 1,161,480</u>	<u>\$ 802</u>	<u>\$ 367,450,374</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****November 30, 2024****Primary Government**

			Total		
Cash and Investments	Governmental	Internal Service	Governmental	Business-Type Activities	Total Primary
	Funds	Funds	Activities		Government
Cash deposits	\$ 70,618,204	\$ 23,598,149	\$ 94,216,353	\$ 1,270,740	\$ 95,487,093
Investment pools:					
LOGIC	8,432,853	-	8,432,853	-	8,432,853
Texas CLASS	96,320,723	-	96,320,723	-	96,320,723
Texas Range	2,796	-	2,796	-	2,796
Texas Connect	40,649,212	-	40,649,212	-	40,649,212
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	216,023,788	23,598,149	239,621,937	1,270,740	240,892,677
Investments					
Government Securities			-		-
US Agency Notes	57,867,105	-	57,867,105	-	57,867,105
US Treasury Notes	144,323,042	-	144,323,042	-	144,323,042
Commercial Paper	103,675,502	-	103,675,502	-	103,675,502
Total Cash and Investments	\$ 521,889,436	\$ 23,598,149	\$ 545,487,585	\$ 1,270,740	\$ 546,758,325

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely
	Custodial	OPEB Trust	Presented
Cash and Investments	Funds	Fund	Component
			Units
Cash deposits	\$ 18,445,586	\$ -	\$ 27,179,440
Investment pools:			
LOGIC	-	-	6,080,403
Texas CLASS	25,421,420	-	75,812,136
Texas Range	-	-	1,200
TexPool	-	-	-
Money market funds	-	136,227	16,089,680
Totals cash and cash equivalents	43,867,006	136,227	125,162,859
Investments			
Government Securities			211,465,262
Commercial Paper	-	-	63,210,128
Fixed Income Fund	-	22,561,811	-
Domestic Equity Fund	-	24,099,171	-
International Equity Fund	-	10,551,720	-
Total Cash and Investments	\$ 43,867,006	\$ 57,348,929	\$ 399,838,249

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

Primary Government

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
General Obligation Bonds and Certificates of Obligation					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 4,115,000	\$ 4,291,550
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	29,495,000	35,698,050
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	54,705,000	63,750,025
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	48,410,000	61,435,250
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	60,765,000	73,988,875
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	23,360,000	26,396,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (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
	Total General Obligation Bonds			<u>\$ 979,059,190</u>	<u>\$ 1,460,535,109</u>
Notes Payable					
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 5,860,000	\$ 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
	Total Tax Notes			<u>\$ 56,210,000</u>	<u>\$ 59,251,571</u>
Capital Financing					
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	5.00	2050	100,140,000	164,764,075
2,050,832	Axon Tasers and Cameras financing#2	5.00	2031	1,331,450	1,456,572
2,263,306	Isilon Storage	3.31	2028	2,263,306	2,453,351
1,850,935	VxRail Servers	3.31	2028	1,850,935	2,006,354
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	1,140,680	1,289,806
	Total Capital Financing			<u>\$ 122,945,701</u>	<u>\$ 189,647,388</u>
Leases					
210,298	Mailing Equipment	2.467	2026	55,108	56,338
	Total Leases			<u>\$ 55,108</u>	<u>\$ 56,338</u>
Technology Financing (SBITA)					
\$6,137,359	Workday Learning Software	2.297	2032	5,544,167	\$ 6,187,475
2,356,702	Apollo Cyber Defense	3.305	2028	1,765,994	1,914,298
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	815,733	884,229
	Total SBITAs Payable			<u>\$ 8,991,502</u>	<u>\$ 9,880,218</u>



STATISTICAL SECTION

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

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues					
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
Total Revenues	377,500,730	406,970,399	424,523,269	466,602,337	546,692,991
Expenditures					
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
Capital Outlay	61,611,363	66,540,199	78,787,370	80,497,157	101,302,683
Debt Service:					
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
Total Expenditures	407,345,198	468,173,832	519,341,967	528,220,612	615,351,821
(Deficiency) of Revenues					
(Under) Expenditures	(29,844,468)	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)
Other Financing Sources (Uses)					
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
Total Other Financing Sources (Uses)	114,372,077	76,324,879	65,781,224	41,554,883	115,732,085
Net Change in Fund Balances	\$ 84,527,609	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255

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

Page 2 of 2

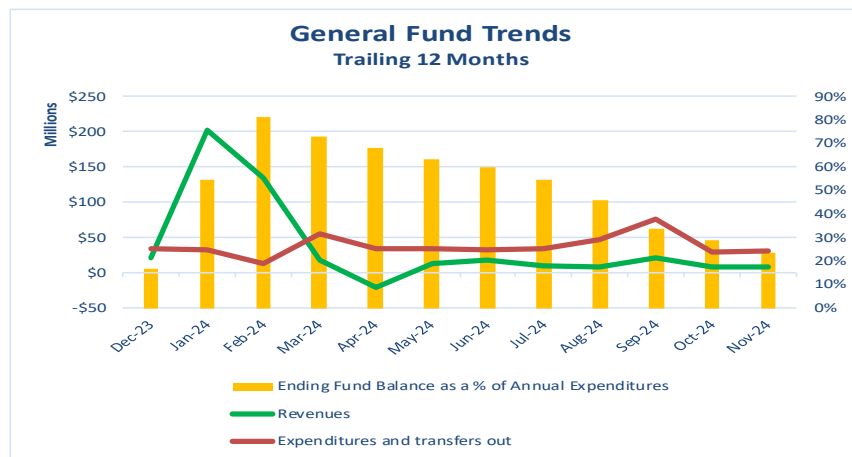
	Fiscal Year				Two Months Ended Nov 30,
	2021	2022	2023	2024	2025
Revenues					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 1,609,506
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	-
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	7,333,455
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	13,527,334
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	3,491,913
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	4,014,165
Total Revenues	643,321,928	613,680,076	643,622,653	706,181,101	29,976,373
Expenditures					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	12,477,802
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	2,260,972
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	22,988,274
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	15,166,289
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	7,500,351
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	142,576
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	14,912,020
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	877,627
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	3,276,251
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	22,144,784
Debt Service:					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	2,132,856
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	133,218
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	-
Total Expenditures	827,632,011	692,612,809	728,553,935	841,653,379	104,013,020
(Deficiency) of Revenues					
(Under) Expenditures	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)	(74,036,647)
Other Financing Sources (Uses)					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	3,053,312
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(3,053,312)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	(196,440)
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	939,922
Total Other Financing Sources (Uses)	180,447,979	116,185,366	148,589,072	366,227,655	743,482
Net Change in Fund Balances	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ (73,293,165)

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	12/31/23	1/31/24	2/29/24	3/31/24	4/30/24	5/31/24
Revenues						
Property taxes	\$ 12,881,856	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535
Fines and fees	3,147,063	4,291,038	3,551,318	3,433,562	3,891,695	3,908,090
Intergovernmental	2,441,180	1,206,977	14,841,443	5,410,256	2,089,118	4,014,400
Earnings on investments	1,054,182	749,429	1,056,239	1,484,252	1,737,289	1,758,520
Miscellaneous	1,846,417	1,274,585	1,314,357	2,623,764	802,861	1,590,508
Total Revenues	21,370,698	201,896,837	133,645,554	17,379,115	11,771,441	12,448,053
Expenditures						
Current:						
General administration	7,289,470	5,995,228	7,103,607	19,332,688	5,622,957	6,149,970
Financial administration	1,656,135	1,232,542	1,150,951	1,563,763	1,174,845	1,128,021
Administration of justice	9,279,240	9,571,617	8,677,632	12,310,293	10,375,860	8,792,285
Construction and maintenance	316,433	350,533	345,441	443,956	362,624	385,408
Health and human services	4,217,176	4,612,861	4,358,198	5,722,982	4,077,727	5,628,875
Cooperative services	79,423	79,375	80,667	287,368	171,941	81,155
Public safety	6,858,345	6,281,768	6,351,970	8,745,890	6,625,569	6,266,017
Parks and recreation	597,499	379,276	600,523	952,192	478,016	378,292
Libraries and education	1,806,433	1,678,057	2,093,909	2,356,272	1,795,488	1,770,018
Capital Outlay	58,000	109,915	280,391	1,989,574	1,934,208	1,480,838
Debt issuance costs	-	-	-	-	-	(92,335)
Total Expenditures	32,158,154	30,291,172	31,043,289	53,704,978	32,619,235	31,968,544
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(10,787,456)	171,605,665	102,602,265	(36,325,863)	(20,847,794)	(19,520,491)
				(36,325,863)		-
Other Financing Sources (Uses)						
Transfers in	-	-	19,935,000	-	230,927	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,450,000)	(1,450,000)	18,485,000	(1,450,000)	(1,219,073)	(1,450,000)
Net Change in Fund Balances	(12,237,456)	170,155,665	121,087,265	(37,775,863)	(22,066,867)	(20,970,491)
Fund Balances, Beginning of Period	87,055,814	74,818,358	244,974,023	366,061,288	328,285,425	306,218,558
Fund Balances, End of Period	\$ 74,818,358	\$ 244,974,023	\$ 366,061,288	\$ 328,285,425	\$ 306,218,558	\$ 285,248,067



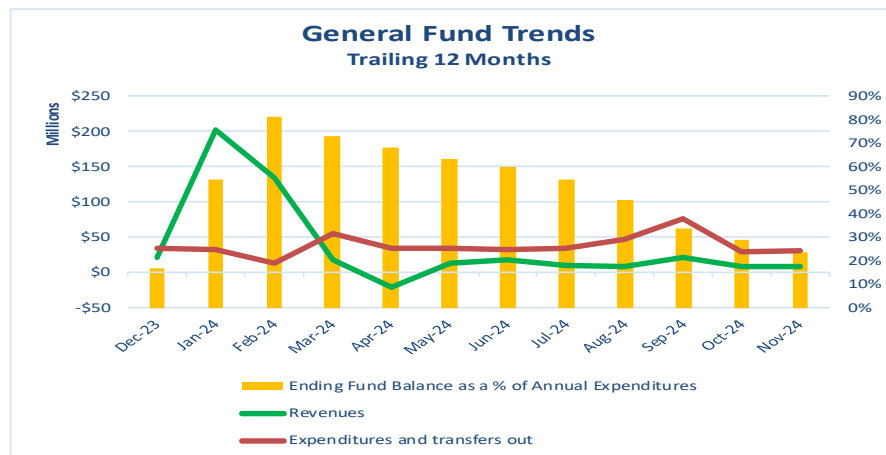
November 30, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	6/30/24	7/31/24	8/31/24	9/30/24	10/31/24	11/30/24
Revenues						
Property taxes	\$ 1,931,947	\$	\$ 225,531	\$ (151,565)	\$ 274,634	\$ 824,198
Fines and fees	9,506,710	3,416,447	4,029,544	4,921,563	3,160,981	3,388,299
Intergovernmental	2,926,275	3,452,749	1,050,565	15,383,153	3,362,802	1,459,164
Earnings on investments	1,094,409	1,437,349	900,820	987,392	272,567	685,033
Miscellaneous	1,791,008	1,315,229	1,295,498	(333,974)	1,283,758	1,658,286
Total Revenues	<u>17,250,349</u>	<u>9,621,774</u>	<u>7,501,958</u>	<u>20,806,569</u>	<u>8,354,742</u>	<u>8,014,980</u>
Expenditures						
Current:						
General administration	5,773,695	5,836,452	10,620,735	14,753,808	5,806,446	6,270,088
Financial administration	1,171,777	1,187,322	1,556,972	1,396,996	1,125,558	1,135,414
Administration of justice	10,323,943	9,828,504	12,963,323	10,810,233	9,105,453	9,181,000
Construction and maintenance	419,105	313,718	449,815	661,074	293,053	325,811
Health and human services	5,080,136	4,245,151	6,784,977	8,111,541	2,718,541	4,082,610
Cooperative services	90,978	69,958	100,789	196,039	64,876	77,700
Public safety	6,432,645	6,906,023	8,671,372	10,193,946	6,235,364	6,587,396
Parks and recreation	364,135	354,225	532,870	590,493	366,115	406,889
Libraries and education	1,716,970	1,703,740	2,328,030	1,927,518	1,524,386	1,746,111
Capital Outlay	342,116	1,701,594	1,032,995	1,117,356	(860,009)	1,113,177
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<u>31,715,500</u>	<u>32,146,687</u>	<u>45,041,878</u>	<u>49,759,004</u>	<u>26,379,783</u>	<u>30,926,196</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(14,465,151)</u>	<u>(22,524,913)</u>	<u>(37,539,920)</u>	<u>(28,952,435)</u>	<u>(18,025,041)</u>	<u>(22,911,216)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)	(153,312)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(26,500,861)</u>	<u>(2,900,000)</u>	<u>(153,312)</u>
Net Change in Fund Balances	<u>(15,915,151)</u>	<u>(23,974,913)</u>	<u>(38,989,920)</u>	<u>(55,453,296)</u>	<u>(20,925,041)</u>	<u>(23,064,528)</u>
Fund Balances, Beginning of Period	<u>285,248,067</u>	<u>269,332,916</u>	<u>245,358,003</u>	<u>206,368,083</u>	<u>150,914,787</u>	<u>129,989,746</u>
Fund Balances, End of Period	<u>\$ 269,332,916</u>	<u>\$ 245,358,003</u>	<u>\$ 206,368,083</u>	<u>\$ 150,914,787</u>	<u>\$ 129,989,746</u>	<u>\$ 106,925,218</u>



November 30, 2024 Monthly Financial Report