

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

For the Three Months Ended December 31, 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 Three Months Ended December 31, 2024, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

Respectfully submitted,

Ed Sturdivant
County Auditor
Fort Bend County, Texas



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

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 253,382,350	\$ 261,546	\$ 253,643,896	\$ 125,715,882
Investments	308,980,150	-	308,980,150	270,817,384
Receivables:				
Taxes, net	285,005,511	-	285,005,511	-
Grants	9,438,194	-	9,438,194	-
Fines and fees	47,917,190	-	47,917,190	-
Other	23,689,442	899,105	24,588,547	9,253
Internal Balances	6,272,834	(6,272,834)	-	-
Prepaid items	57,947	85,651	143,598	-
Due from component units	291,202	-	291,202	-
Capital assets, not being depreciated	810,780,434	-	810,780,434	137,657,399
Capital assets, net of accumulated depreciation	3,397,922,416	3,478,936	3,401,401,352	415,114,545
Total Assets	<u>5,143,737,670</u>	<u>(1,547,596)</u>	<u>5,142,190,074</u>	<u>949,314,463</u>
Deferred Outflows of Resources				
Deferred outflows - debt refunding	1,343,498	-	1,343,498	1,262,257
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>1,262,257</u>
Liabilities				
Accounts payable and accrued expenses	12,688,375	797,054	13,485,429	649,693
Retainage payable	10,353,226	-	10,353,226	3,351,727
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	19,509,540	362,572	19,872,112	125,000
Due to component units	-	-	-	-
Due to primary government	-	-	-	291,202
Due to other governments	7,374,390	-	7,374,390	-
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	1,203,109,190	-	1,203,109,190	531,321,821
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
Total Liabilities	<u>1,686,831,489</u>	<u>1,159,626</u>	<u>1,687,991,115</u>	<u>555,431,937</u>
Deferred Inflows of Resources				
Deferred inflows - debt refunding	-	-	-	9,119,044
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>21,934,060</u>
Net Position (Deficit)				
Net investment in capital assets	3,119,760,065	3,494,720	3,123,254,785	85,790,743
Restricted for:				
Debt service	150,491,118	-	150,491,118	39,292,678
Construction and maintenance	119,199,652	-	119,199,652	-
Other	33,304,997	-	33,304,997	-
Unrestricted	(170,361,363)	(6,201,942)	(176,563,305)	248,127,302
Total Net Position	<u>\$ 3,252,394,469</u>	<u>\$ (2,707,222)</u>	<u>\$ 3,249,687,247</u>	<u>\$ 373,210,723</u>

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

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General administration	\$ 24,014,994	\$ 1,835,113	\$ 9,571,694	\$ -	
Financial administration	3,605,258	258,548	-	-	
Administration of justice	39,475,028	3,201,366	7,815,111	-	
Construction and maintenance	49,583,894	859,453	-	1,556,073	
Health and human services	14,428,294	5,133,635	12,455,180	-	
Cooperative services	248,533	-	-	-	
Public safety	23,906,990	4,542,298	777,638	-	
Parks and recreation	3,233,093	-	390,691	-	
Libraries and education	5,938,751	26,566	8,685	-	
Interest on long-term debt	401,038	-	-	-	
Total governmental activities	164,835,873	15,856,979	31,018,999	1,556,073	
Business-Type Activities					
EPICenter Operations	2,286,665	1,307,216	500,000	-	
Total Primary Government	\$ 167,122,538	\$ 17,164,195	\$ 31,518,999	\$ 1,556,073	
Component Units:					
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -	
FBC Housing Finance Corporation	-	-	-	-	
FBC Toll Road Authority	4,744,037	10,392,824	-	-	
FB Grand Parkway Toll Road Authority	3,324,920	7,245,434	-	8,157	
Non-Major Discretely Presented Component Units	-	-	-	-	
Total Component Units	\$ 8,068,957	\$ 17,638,258	\$ -	\$ 8,157	

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Three Months Ended December 31, 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	\$ (12,608,187)		\$ (12,608,187)	
Financial administration	(3,346,710)		(3,346,710)	
Administration of justice	(28,458,551)		(28,458,551)	
Construction and maintenance	(47,168,368)		(47,168,368)	
Health and human services	3,160,521		3,160,521	
Cooperative services	(248,533)		(248,533)	
Public safety	(18,587,054)		(18,587,054)	
Parks and recreation	(2,842,402)		(2,842,402)	
Libraries and education	(5,903,500)		(5,903,500)	
Interest on long-term debt	(401,038)		(401,038)	
Total governmental activities	<u>(116,403,822)</u>		<u>(116,403,822)</u>	
Business-Type Activities				
EPICenter Operations		\$ (479,449)	(479,449)	
Total Primary Government	<u>(116,403,822)</u>	<u>(479,449)</u>	<u>(116,883,271)</u>	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				5,648,787
FB Grand Parkway Toll Road Authority				3,928,671
Non-Major Discretely Presented				-
Component Units				<u>-</u>
Total Component Units				<u>9,577,458</u>
General Revenues:				
Property taxes, penalties, and interest	328,707,995	-	328,707,995	-
Sales taxes	1,568,506	-	1,568,506	-
Earnings on investments	5,141,047	-	5,141,047	1,628,139
Miscellaneous	1,806,138	-	1,806,138	-
Total General Revenues	<u>337,223,686</u>	<u>-</u>	<u>337,223,686</u>	<u>1,628,139</u>
Changes in Net Position	220,819,864	(479,449)	220,340,415	11,205,597
Net Position, Beginning of Year, as restated	<u>3,031,574,605</u>	<u>(2,227,773)</u>	<u>3,029,346,832</u>	<u>362,005,126</u>
Net Position, End of Period	<u>\$ 3,252,394,469</u>	<u>\$ (2,707,222)</u>	<u>\$ 3,249,687,247</u>	<u>\$ 373,210,723</u>

December 31, 2024 Monthly Financial Report

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

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 14,673,506	\$ 28,220,591	\$ 111,038,395	\$ 15,195
Investments	99,707,128	31,974,298	87,366,933	17,255,869
Taxes receivable, net	195,146,431	72,937,915	-	-
Grants receivable	5,597,471	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	1,023,982	22,670,696	16,709	-
Due from other funds	43,148,348	-	-	-
Due from component units	264,382	-	-	-
Prepaid items	36,447	-	-	-
Total Assets	\$ 407,514,885	\$ 155,803,500	\$ 198,422,037	\$ 17,271,064
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,631,458	\$ -	\$ 618,824	\$ -
Accrued payroll	11,224	-	-	-
Retainage payable	1,335,748	-	8,891,707	107,767
Due to other funds	382,953	310,186	33,491,516	2,556,482
Due to other governments	3,424,776	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	5,933,483	-	-	14,606,815
Total Liabilities	37,644,642	310,186	43,002,047	17,271,064
Deferred Inflows of Resources				
Unavailable revenue-property taxes	195,146,431	72,937,915	-	-
Unavailable revenue-other	47,917,190	26,848,002	-	-
Total Deferred Inflows of Resources	243,063,621	99,785,917	-	-
Fund Balances				
Nonspendable	36,447	-	-	-
Restricted	9,460,433	55,707,397	155,419,990	-
Committed	26,965,855	-	-	-
Unassigned	90,343,887	-	-	-
Total Fund Balances	126,806,622	55,707,397	155,419,990	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 407,514,885	\$ 155,803,500	\$ 198,422,037	\$ 17,271,064

December 31, 2024 Monthly Financial Report

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 34,376,559	\$ 38,999,362	\$ 227,323,608
Investments	45,392,104	27,283,820	308,980,152
Taxes receivable, net	-	16,921,164	285,005,510
Grants receivable	-	3,840,724	9,438,195
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,207,480	24,935,747
Due from other funds	-	387,834	43,536,182
Due from component units	-	-	264,382
Prepaid items	-	-	36,447
Total Assets	\$ 79,785,543	\$ 88,640,384	\$ 947,437,413
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 491,940	\$ 2,742,222
Accrued payroll	-	-	11,224
Retainage payable	18,004	-	10,353,226
Due to other funds	555,158	3,265,533	40,561,828
Due to other governments	-	4,099,648	7,524,424
Notes payable	-	-	24,925,000
Unearned revenues	-	29,991	20,570,289
Total Liabilities	573,162	7,887,112	106,688,213
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	16,921,439	285,005,785
Unavailable revenue-other	-	-	74,765,192
Total Deferred Inflows of Resources	-	16,921,439	359,770,977
Fund Balances			
Nonspendable	-	-	36,447
Restricted	79,212,381	63,831,833	363,632,034
Committed	-	-	26,965,855
Unassigned	-	-	90,343,887
Total Fund Balances	79,212,381	63,831,833	480,978,223
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 79,785,543	\$ 88,640,384	\$ 947,437,413

December 31, 2024 Monthly Financial Report



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

Total fund balances, governmental funds	\$ 480,978,223
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.	4,208,236,694
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	359,770,974
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	(1,147,157,942)
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.	19,901,247
Net Position of Governmental Activities	<u>\$ 3,252,394,469</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Three Months Ended December 31, 2024****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 38,542,378	\$ 14,587,220	\$ -	\$ -
Fines and fees	10,695,408	-	-	-
Intergovernmental	14,675,396	(130)	35,135	6,350,615
Earnings on investments	1,405,671	247,775	2,517,567	90,651
Miscellaneous	4,959,288	11,430	38,581	-
Total Revenues	70,278,141	14,846,295	2,591,283	6,441,266
Expenditures				
Current:				
General administration	21,256,020	-	119,940	-
Financial administration	3,466,764	-	-	-
Administration of justice	29,364,678	-	2,044	-
Construction and maintenance	942,385	-	10,593,711	-
Health and human services	11,668,870	-	138,307	680,360
Cooperative services	218,769	-	-	-
Public safety	19,509,701	-	5,555	-
Parks and recreation	1,479,313	-	198,280	-
Libraries and education	5,295,017	-	-	-
Capital Outlay	1,210,542	6,180,701	32,272,811	850,294
Debt Service:				
Principal	-	2,648,873	-	-
Interest and fiscal charges	-	133,218	-	-
Debt issuance costs	-	-	-	-
Total Expenditures	94,412,059	8,962,792	43,330,648	1,530,654
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,133,918)	5,883,503	(40,739,365)	4,910,612
Other Financing Sources (Uses)				
Transfers in	4,910,612	-	-	-
Transfers (out)	(4,884,858)	-	-	(4,910,612)
General obligation bonds and notes issued	-	-	(364,497)	-
Lease and capital financing initiation	-	6,180,702	-	-
Total Other Financing Sources (Uses)	25,754	6,180,702	(364,497)	(4,910,612)
Net Change in Fund Balances	(24,108,164)	12,064,205	(41,103,862)	-
Fund Balances, Beginning of Year	150,914,786	43,643,192	196,523,852	-
Fund Balances, End of Period	\$ 126,806,622	\$ 55,707,397	\$ 155,419,990	\$ -

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

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 3,324,320	\$ 56,453,918
Fines and fees	-	1,686,717	12,382,125
Intergovernmental	-	11,218,262	32,279,278
Earnings on investments	520,707	357,316	5,139,687
Miscellaneous	-	1,281,408	6,290,707
Total Revenues	2,089,213	17,868,023	114,114,221
Expenditures			
Current:			
General administration	-	529,745	21,905,705
Financial administration	-	-	3,466,764
Administration of justice	-	7,468,566	36,835,288
Construction and maintenance	1,897,021	8,863,831	22,296,948
Health and human services	-	531,122	13,018,659
Cooperative services	-	-	218,769
Public safety	-	2,455,265	21,970,521
Parks and recreation	-	-	1,677,593
Libraries and education	-	12,716	5,307,733
Capital Outlay	-	158,902	40,673,250
Debt Service:			
Principal	-	-	2,648,873
Interest and fiscal charges	-	-	133,218
Debt issuance costs	-	-	-
Total Expenditures	1,897,021	20,020,147	170,153,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	192,192	(2,152,124)	(56,039,100)
Other Financing Sources (Uses)			
Transfers in	-	4,884,858	9,795,470
Transfers (out)	-	-	(9,795,470)
General obligation bonds and notes issued	-	-	(364,497)
Lease and capital financing initiation	-	-	6,180,702
Total Other Financing Sources (Uses)	-	4,884,858	5,816,205
 Net Change in Fund Balances	 192,192	 2,732,734	 (50,222,895)
Fund Balances, Beginning of Year	79,020,191	61,099,099	531,201,120
Fund Balances, End of Period	\$ 79,212,383	\$ 63,831,833	\$ 480,978,225

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 Three Months Ended December 31, 2024**

Net change in fund balances - total governmental funds \$ (50,222,895)

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 \$37,664,948 was exceeded by depreciation of \$33,462,876 in the current period. 4,202,075

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 (6,180,702)

Repayments:

Principal repayments 2,648,873

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. 271,636,850

Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities. (1,167,660)

Change in net position of governmental activities \$ 220,819,864

**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, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 4,681,727	\$ 1,504,226	\$ (379,286)	\$ 2,655,393	\$ 3,787,099
Investments	10,562,228	-	-	4,833,804	10,831,565
Taxes receivable, net	-	-	-	10,221,446	6,699,718
Grants receivable	-	-	25,734	-	1,451,813
Other receivables	-	-	16,139	39,910	1,151,431
Due from other funds	-	-	-	17,815	-
Total Assets	\$ 15,243,955	\$ 1,504,226	\$ (337,413)	\$ 17,768,368	\$ 23,921,626
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 16,600	\$ 475,340
Due to other funds	-	31,331	860,578	506,257	500,214
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	31,331	860,578	522,857	975,554
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	10,221,446	6,699,718
Total Deferred Inflows of Resources	-	-	-	10,221,446	6,699,718
Fund Balances:					
Restricted	15,243,955	1,472,895	(1,197,991)	7,024,065	16,246,354
Total Fund Balances	15,243,955	1,472,895	(1,197,991)	7,024,065	16,246,354
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,243,955	\$ 1,504,226	\$ (337,413)	\$ 17,768,368	\$ 23,921,626

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 53,196	\$ 120,363	\$ 514,293	\$ 9,020	\$ 96,139
Investments	-	1,056,223	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	41,824	2,484	-	-
Total Assets	<u>\$ 53,196</u>	<u>\$ 1,218,410</u>	<u>\$ 516,777</u>	<u>\$ 9,020</u>	<u>\$ 96,139</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	15,334	1,109	-	806
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>15,334</u>	<u>1,109</u>	<u>-</u>	<u>806</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	53,196	1,203,076	515,668	9,020	95,333
Total Fund Balances	<u>53,196</u>	<u>1,203,076</u>	<u>515,668</u>	<u>9,020</u>	<u>95,333</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 53,196</u>	<u>\$ 1,218,410</u>	<u>\$ 516,777</u>	<u>\$ 9,020</u>	<u>\$ 96,139</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 198,290	\$ 56,194	\$ 221,995	\$ 84,829	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,070	-	-	35	-
Total Assets	<u>\$ 199,360</u>	<u>\$ 56,194</u>	<u>\$ 221,995</u>	<u>\$ 84,864</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	(1,826)	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(1,826)</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Restricted	199,360	56,194	223,821	84,864	-
Total Fund Balances	<u>199,360</u>	<u>56,194</u>	<u>223,821</u>	<u>84,864</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 199,360</u>	<u>\$ 56,194</u>	<u>\$ 221,995</u>	<u>\$ 84,864</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 113,073	\$ 5,897,477	\$ 103,447	\$ 1,069,164	\$ 7,396,213
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	156,052	-	-	-
Total Assets	\$ 113,073	\$ 6,053,529	\$ 103,447	\$ 1,069,164	\$ 7,396,213
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	3,862	-	4,604	11,018
Due to other governments	-	-	-	-	3,579,732
Unearned revenues	-	-	-	-	-
Total Liabilities	-	3,862	-	4,604	3,590,750
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	113,073	6,049,667	103,447	1,064,560	3,805,463
Total Fund Balances	113,073	6,049,667	103,447	1,064,560	3,805,463
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 113,073	\$ 6,053,529	\$ 103,447	\$ 1,069,164	\$ 7,396,213

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 23,993	\$ 141,058	\$ 94	\$ 85,812	\$ (638,018)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	2,292,523
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 23,993</u>	<u>\$ 141,058</u>	<u>\$ 94</u>	<u>\$ 89,371</u>	<u>\$ 1,654,505</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	838	-	(153,312)	3,983
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>838</u>	<u>-</u>	<u>(153,312)</u>	<u>3,983</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	140,220	94	242,683	1,650,247
Total Fund Balances	<u>23,993</u>	<u>140,220</u>	<u>94</u>	<u>242,683</u>	<u>1,650,247</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,993</u>	<u>\$ 141,058</u>	<u>\$ 94</u>	<u>\$ 89,371</u>	<u>\$ 1,654,505</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 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	\$ 221,743	\$ 8,239	\$ 199,668	\$ 2,579,890	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	5,205	1,280	60,610	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 221,743	\$ 13,444	\$ 200,948	\$ 2,640,500	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,480	1,738	1,349,123	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	2,480	1,738	1,349,123	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	221,743	10,964	199,210	1,291,377	827,079
Total Fund Balances	221,743	10,964	199,210	1,291,377	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 221,743	\$ 13,444	\$ 200,948	\$ 2,640,500	\$ 827,079

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

Page 7 of 7

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets			
Cash and cash equivalents	\$ 3,812,754	\$ 3,554,198	\$ 38,999,362
Investments	-	-	27,283,820
Taxes receivable, net	-	-	16,921,164
Grants receivable	-	-	3,840,724
Other receivables	-	-	1,207,480
Due from other funds	167,690	864	387,834
Total Assets	<u>\$ 3,980,444</u>	<u>\$ 3,555,062</u>	<u>\$ 88,640,384</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 491,940
Due to other funds	97,052	30,344	3,265,533
Due to other governments	-	519,916	4,099,648
Unearned revenues	29,991	-	29,991
Total Liabilities	<u>127,043</u>	<u>550,260</u>	<u>7,887,112</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	16,921,439
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>16,921,439</u>
Fund Balances:			
Restricted	3,853,401	3,004,802	63,831,833
Total Fund Balances	<u>3,853,401</u>	<u>3,004,802</u>	<u>63,831,833</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,980,444</u>	<u>\$ 3,555,062</u>	<u>\$ 88,640,384</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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 2,007,419	\$ 1,316,901
Fines and fees	-	-	-	590,467	-
Intergovernmental	-	-	90,540	67,877	1,451,813
Earnings on investments	87,975	15,377	19,827	67,070	84,926
Miscellaneous	-	-	894	49,606	26,905
Total Revenues	<u>87,975</u>	<u>15,377</u>	<u>111,261</u>	<u>2,782,439</u>	<u>2,880,545</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	(1)	4,723,922	-	-
Construction and maintenance	1	31,331	1	6,843,374	1,989,124
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,937</u>	<u>76,965</u>
Total Expenditures	<u>1</u>	<u>31,330</u>	<u>4,723,923</u>	<u>6,925,311</u>	<u>2,066,089</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,974	(15,953)	(4,612,662)	(4,142,872)	814,456
Other Financing Sources (Uses)					
Transfers in	-	-	4,731,546	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,731,546</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	87,974	(15,953)	118,884	(4,142,872)	814,456
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>\$ 15,243,955</u>	<u>\$ 1,472,895</u>	<u>\$ (1,197,991)</u>	<u>\$ 7,024,065</u>	<u>\$ 16,246,354</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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	131,095	17,260	-	(1)
Intergovernmental	-	-	-	-	-
Earnings on investments	31	5,193	324	6	63
Miscellaneous	25,528	-	-	-	8,685
Total Revenues	<u>25,559</u>	<u>136,288</u>	<u>17,584</u>	<u>6</u>	<u>8,747</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	156,748	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	2,131	-	-	-	-
Public safety	-	-	11,405	-	-
Libraries and education	-	-	-	1	12,715
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,131</u>	<u>156,748</u>	<u>11,405</u>	<u>1</u>	<u>12,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,428</u>	<u>(20,460)</u>	<u>6,179</u>	<u>5</u>	<u>(3,968)</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	23,428	(20,460)	6,179	5	(3,968)
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>\$ 53,196</u>	<u>\$ 1,203,076</u>	<u>\$ 515,668</u>	<u>\$ 9,020</u>	<u>\$ 95,333</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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	3,670	-	-	765	-
Intergovernmental	-	-	-	515	-
Earnings on investments	123	35	-	-	-
Miscellaneous	-	-	310	-	-
Total Revenues	3,793	35	310	1,280	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	27,539	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	27,539	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,793	35	(27,229)	1,280	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	3,793	35	(27,229)	1,280	-
Fund Balances, Beginning of Year	195,567	56,159	251,050	83,584	-
Fund Balances, End of Period	\$ 199,360	\$ 56,194	\$ 223,821	\$ 84,864	\$ -

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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	462,754	-	-	-
Intergovernmental	70,000	-	-	-	101,051
Earnings on investments	73	-	580	696	24,326
Miscellaneous	-	-	1,484	-	706,319
Total Revenues	70,073	462,754	2,064	696	831,696
Expenditures					
Current:					
General administration	35,486	342,671	-	151,588	-
Administration of justice	-	97,527	-	-	21,243
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,011,316
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	35,486	440,198	-	151,588	2,032,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,587	22,556	2,064	(150,892)	(1,200,863)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	34,587	22,556	2,064	(150,892)	(1,200,863)
Fund Balances, Beginning of Year	78,486	6,027,111	101,383	1,215,452	5,006,326
Fund Balances, End of Period	\$ 113,073	\$ 6,049,667	\$ 103,447	\$ 1,064,560	\$ 3,805,463

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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	254	-	-	-	-
Intergovernmental	-	-	94	-	2,140,717
Earnings on investments	-	96	-	78	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>254</u>	<u>96</u>	<u>94</u>	<u>78</u>	<u>2,140,717</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	38,521	490,470
Public safety	-	13,813	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>13,813</u>	<u>-</u>	<u>38,521</u>	<u>490,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	254	(13,717)	94	(38,443)	1,650,247
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	(13,717)	94	114,869	1,650,247
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>\$ 140,220</u>	<u>\$ 94</u>	<u>\$ 242,683</u>	<u>\$ 1,650,247</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 Three Months Ended December 31, 2024**

	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	223,884	40,267	1,280	2,410,221	-
Earnings on investments	1,309	9	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>225,193</u>	<u>40,276</u>	<u>1,280</u>	<u>2,410,221</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	3,450	-	19,649	1,118,844	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	29,312	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,450</u>	<u>29,312</u>	<u>19,649</u>	<u>1,118,844</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	221,743	10,964	(18,369)	1,291,377	-
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	221,743	10,964	(18,369)	1,291,377	-
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>\$ 221,743</u>	<u>\$ 10,964</u>	<u>\$ 199,210</u>	<u>\$ 1,291,377</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 Three Months Ended December 31, 2024**

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 3,324,320
Fines and fees	480,453	-	1,686,717
Intergovernmental	4,620,003	-	11,218,262
Earnings on investments	49,199	-	357,316
Miscellaneous	3,391	458,286	1,281,408
Total Revenues	<u>5,153,046</u>	<u>458,286</u>	<u>17,868,023</u>
Expenditures			
Current:			
General administration	-	-	529,745
Administration of justice	1,299,645	-	7,468,566
Construction and maintenance	-	-	8,863,831
Health and human services	-	-	531,122
Public safety	-	389,419	2,455,265
Libraries and education	-	-	12,716
Capital Outlay	<u>-</u>	<u>-</u>	<u>158,902</u>
Total Expenditures	<u>1,299,645</u>	<u>389,419</u>	<u>20,020,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,853,401</u>	<u>68,867</u>	<u>(2,152,124)</u>
Other Financing Sources (Uses)			
Transfers in	-	-	4,884,858
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,884,858</u>
 Net Change in Fund Balances	 3,853,401	 68,867	 2,732,734
Fund Balances, Beginning of Year	<u>-</u>	<u>2,935,935</u>	<u>61,099,099</u>
Fund Balances, End of Period	<u>\$ 3,853,401</u>	<u>\$ 3,004,802</u>	<u>\$ 63,831,833</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
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 CO 2024
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 Page 1 of 4
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
December 31, 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
Assets				
Cash and cash equivalents	\$ -	\$ 1,931,849	\$ 2,687,067	\$ -
Investments	-	-	74,854,091	-
Other receivables	16,709	-	-	-
Total Assets	\$ 16,709	\$ 1,931,849	\$ 77,541,158	\$ -
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	629,608	1,556,091	39,299
Due to other funds	1,029,235	-	2,600	1,415,589
Total Liabilities	1,029,235	692,608	1,558,691	1,454,888
Fund Balances				
Restricted	(1,012,526)	1,239,241	75,982,467	(1,454,888)
Total Fund Balances	(1,012,526)	1,239,241	75,982,467	(1,454,888)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,709	\$ 1,931,849	\$ 77,541,158	\$ -

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
December 31, 2024

Page 2 of 4

Fund Number	MAJ-764	MAJ-765	MAJ-766	MAJ-768
	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
Assets				
Cash and cash equivalents	\$ 9,225,120	\$ 3,795,206	\$ 107,857	\$ 666,626
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 9,225,120</u>	<u>\$ 3,795,206</u>	<u>\$ 107,857</u>	<u>\$ 666,626</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	31,857	-	-	-
Due to other funds	12,681	-	1,593,432	-
Total Liabilities	<u>44,538</u>	<u>-</u>	<u>1,593,432</u>	<u>-</u>
Fund Balances				
Restricted	9,180,582	3,795,206	(1,485,575)	666,626
Total Fund Balances	<u>9,180,582</u>	<u>3,795,206</u>	<u>(1,485,575)</u>	<u>666,626</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,225,120</u>	<u>\$ 3,795,206</u>	<u>\$ 107,857</u>	<u>\$ 666,626</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
December 31, 2024

Page 3 of 4

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
Assets				
Cash and cash equivalents	\$ 7,820,309	\$ 23,171,796	\$ -	\$ 14,613,662
Investments	-	-	-	12,512,842
Other receivables	-	-	-	-
Total Assets	<u>\$ 7,820,309</u>	<u>\$ 23,171,796</u>	<u>\$ -</u>	<u>\$ 27,126,504</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	281,317	100,953	-	900,478
Due to other funds	1,140,282	872,027	(2,153)	8,682,092
Total Liabilities	<u>1,421,599</u>	<u>1,528,804</u>	<u>(2,153)</u>	<u>9,582,570</u>
Fund Balances				
Restricted	6,398,710	21,642,992	2,153	17,543,934
Total Fund Balances	<u>6,398,710</u>	<u>21,642,992</u>	<u>2,153</u>	<u>17,543,934</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,820,309</u>	<u>\$ 23,171,796</u>	<u>\$ -</u>	<u>\$ 27,126,504</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
December 31, 2024

Page 4 of 4

Fund Number

MAJ-779

	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets		
Cash and cash equivalents	\$ 47,018,903	\$ 111,038,395
Investments	-	87,366,933
Other receivables	-	16,709
Total Assets	<u>\$ 47,018,903</u>	<u>\$ 198,422,037</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 618,824
Retainage payable	5,352,104	8,891,707
Due to other funds	18,745,731	33,491,516
Total Liabilities	<u>24,097,835</u>	<u>43,002,047</u>
Fund Balances		
Restricted	<u>22,921,068</u>	<u>155,419,990</u>
Total Fund Balances	<u>22,921,068</u>	<u>155,419,990</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 47,018,903</u>	<u>\$ 198,422,037</u>

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

FORT BEND COUNTY, TEXAS

Page 1 of 4

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Three Months Ended December 31, 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	13,104	23,129	1,275,912	-
Miscellaneous	37,350	-	-	-
Total Revenues	<u>50,454</u>	<u>23,129</u>	<u>1,275,912</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	2,220
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>6,493,009</u>	<u>1,452,668</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,493,009</u>	<u>1,454,888</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50,454</u>	<u>23,129</u>	<u>(5,217,097)</u>	<u>(1,454,888)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	(364,497)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(364,497)</u>	<u>-</u>
 Net Change in Fund Balances	 50,454	 23,129	 (5,581,594)	 (1,454,888)
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>\$ (1,012,526)</u>	<u>\$ 1,239,241</u>	<u>\$ 75,982,467</u>	<u>\$ (1,454,888)</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 Three Months Ended December 31, 2024**

Fund Number	MAJ-764	MAJ-765	MAJ-766	MAJ-768
	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	117,843	47,908	68	8,101
Miscellaneous	-	-	-	-
Total Revenues	<u>117,843</u>	<u>47,908</u>	<u>68</u>	<u>8,101</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	194,910	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>115,167</u>	<u>681,766</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>310,077</u>	<u>681,766</u>	<u>443,971</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(192,234)</u>	<u>(633,858)</u>	<u>(443,903)</u>	<u>8,101</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(192,234)	(633,858)	(443,903)	8,101
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>\$ 9,180,582</u>	<u>\$ 3,795,206</u>	<u>\$ (1,485,575)</u>	<u>\$ 666,626</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 Three Months Ended December 31, 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	292,223	3,493	359,826
Miscellaneous	-	-	-	1,231
Total Revenues	<u>42,603</u>	<u>292,223</u>	<u>3,493</u>	<u>361,057</u>
Expenditures				
Current:				
General administration	-	-	-	119,940
Administration of justice	-	-	-	2,044
Construction and maintenance	74	(364,288)	6,191	-
Health and human services	-	-	-	138,307
Public safety	-	-	-	5,555
Parks and recreation	144,689	-	-	53,591
Capital Outlay	<u>1,240,168</u>	<u>1,426,099</u>	<u>-</u>	<u>12,786,890</u>
Total Expenditures	<u>1,384,931</u>	<u>1,061,811</u>	<u>6,191</u>	<u>13,106,327</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,342,328)</u>	<u>(769,588)</u>	<u>(2,698)</u>	<u>(12,745,270)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,342,328)	(769,588)	(2,698)	(12,745,270)
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>\$ 6,398,710</u>	<u>\$ 21,642,992</u>	<u>\$ 2,153</u>	<u>\$ 17,543,934</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 4 of 4**

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

Fund Number	MAJ-779	
	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues		
Intergovernmental	\$ 35,135	\$ 35,135
Earnings on investments	333,357	2,517,567
Miscellaneous	-	38,581
Total Revenues	368,492	2,591,283
Expenditures		
Current:		
General administration	-	119,940
Administration of justice	-	2,044
Construction and maintenance	10,560,633	10,593,711
Health and human services	-	138,307
Public safety	-	5,555
Parks and recreation	-	198,280
Capital Outlay	7,827,044	32,272,811
Total Expenditures	18,387,677	43,330,648
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,019,185)	(40,739,365)
Other Financing Sources (Uses)		
General obligation bonds issued	-	(364,497)
Total Other Financing Sources (Uses)	-	(364,497)
Net Change in Fund Balances	(18,019,185)	(41,103,862)
Fund Balances, Beginning of Year	40,940,253	196,523,852
Fund Balances, End of Period	\$ 22,921,068	\$ 155,419,990

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 within 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 represents 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
December 31, 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	\$ 11,172,442	\$ 2,000,143	\$ 2,783,331	\$ 1,126,700	\$ 2,824,963
Investments	15,817,865	9,506,005	2,112,446	-	3,168,668
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 27,007,187	\$ 11,506,148	\$ 4,895,777	\$ 1,126,700	\$ 5,993,631
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	53,578	30,595	-	-	30,952
Total Liabilities	53,578	30,595	-	-	30,952
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	26,953,611	11,475,555	4,895,778	1,126,700	5,962,680
Total Fund Balances	26,953,611	11,475,555	4,895,778	1,126,700	5,962,680
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 27,007,189	\$ 11,506,150	\$ 4,895,778	\$ 1,126,700	\$ 5,993,632

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
December 31, 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	\$ 2,021,721	\$ 202,411	\$ 2,601,166	\$ 1,210,009	\$ 5,248,122
Investments	2,112,446	-	3,168,668	1,056,223	7,393,560
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 4,134,167</u>	<u>\$ 202,411</u>	<u>\$ 5,769,834</u>	<u>\$ 2,266,232</u>	<u>\$ 12,641,682</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	187,673	7,922	-	70,946	53,578
Total Liabilities	<u>187,673</u>	<u>7,922</u>	<u>(4,393)</u>	<u>93,343</u>	<u>53,578</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,946,493	194,489	5,774,228	2,172,889	12,588,102
Total Fund Balances	<u>3,946,493</u>	<u>194,489</u>	<u>5,774,228</u>	<u>2,172,889</u>	<u>12,588,102</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,134,166</u>	<u>\$ 202,411</u>	<u>\$ 5,769,835</u>	<u>\$ 2,266,232</u>	<u>\$ 12,641,680</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
December 31, 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	\$ 266,144	\$ 1,029,589	\$ 12,787	\$ 193,288	\$ 280,644
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 266,144</u>	<u>\$ 1,029,589</u>	<u>\$ 12,787</u>	<u>\$ 193,288</u>	<u>\$ 280,644</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	8,256	1,867	-	96,320	7,692
Total Liabilities	<u>8,256</u>	<u>1,867</u>	<u>-</u>	<u>96,320</u>	<u>7,692</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	257,887	1,027,723	12,788	96,968	272,952
Total Fund Balances	<u>257,887</u>	<u>1,027,723</u>	<u>12,788</u>	<u>96,968</u>	<u>272,952</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 266,143</u>	<u>\$ 1,029,590</u>	<u>\$ 12,788</u>	<u>\$ 193,288</u>	<u>\$ 280,644</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
December 31, 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	\$ 431,876	\$ 15,390	\$ 955,833	\$ -	\$ 34,376,559
Investments	-	-	1,056,223	-	45,392,104
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 431,876</u>	<u>\$ 15,390</u>	<u>\$ 2,012,056</u>	<u>\$ -</u>	<u>\$ 79,785,543</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	5,778	-	-	-	555,157
Total Liabilities	<u>5,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>573,161</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	426,097	15,390	2,012,055	-	79,212,385
Total Fund Balances	<u>426,097</u>	<u>15,390</u>	<u>2,012,055</u>	<u>-</u>	<u>79,212,385</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 431,875</u>	<u>\$ 15,390</u>	<u>\$ 2,012,055</u>	<u>\$ -</u>	<u>\$ 79,785,546</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 Three Months Ended December 31, 2024**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	555,652	182,538	127,826	21,971	135,327
Earnings on investments	180,325	64,201	37,067	12,669	40,723
Miscellaneous	-	-	-	-	-
Total Revenues	735,977	246,739	164,893	34,640	176,050
Expenditures					
Current:					
Construction and maintenance	60,778	1,480,708	9,193	900	51,254
Capital Outlay	-	-	-	-	-
Total Expenditures	60,778	1,480,708	9,193	900	51,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	675,199	(1,233,969)	155,700	33,740	124,796
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 675,199	 (1,233,969)	 155,700	 33,740	 124,796
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	\$ 26,953,611	\$ 11,475,555	\$ 4,895,778	\$ 1,126,700	\$ 5,962,680

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 Three Months Ended December 31, 2024**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	116,727	8,062	102,036	88,400	251,068
Earnings on investments	27,827	119	38,906	15,444	79,335
Miscellaneous	-	-	-	-	-
Total Revenues	144,554	8,181	140,942	103,844	330,403
Expenditures					
Current:					
Construction and maintenance	75,445	(1)	6,000	142,663	60,778
Capital Outlay	-	-	-	-	-
Total Expenditures	75,445	(1)	6,000	142,663	60,778
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,109	8,182	134,942	(38,819)	269,625
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 69,109	 8,182	 134,942	 (38,819)	 269,625
Fund Balances, Beginning of Year	3,877,384	186,307	5,639,286	2,211,708	12,318,477
Fund Balances, End of Period	\$ 3,946,493	\$ 194,489	\$ 5,774,228	\$ 2,172,889	\$ 12,588,102

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 Three Months Ended December 31, 2024**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	8,256	1,867	215	(84,846)	7,692
Earnings on investments	160	10,473	8	113	169
Miscellaneous	-	-	-	-	-
Total Revenues	8,416	12,340	223	(84,733)	7,861
Expenditures					
Current:					
Construction and maintenance	1,201	1,198	(1)	-	1,201
Capital Outlay	-	-	-	-	-
Total Expenditures	1,201	1,198	(1)	-	1,201
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,215	11,142	224	(84,733)	6,660
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 7,215	 11,142	 224	 (84,733)	 6,660
Fund Balances, Beginning of Year	250,672	1,016,581	12,564	181,701	266,292
Fund Balances, End of Period	\$ 257,887	\$ 1,027,723	\$ 12,788	\$ 96,968	\$ 272,952

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 Three Months Ended December 31, 2024**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	5,778	184	39,753	-	\$ 1,568,506
Earnings on investments	266	9	12,894	-	520,708
Miscellaneous	-	-	-	-	-
Total Revenues	6,044	193	52,647	-	2,089,214
Expenditures					
Current:					
Construction and maintenance	902	-	4,801	-	1,897,020
Capital Outlay	-	-	-	-	-
Total Expenditures	902	-	4,801	-	1,897,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,142	193	47,846	-	192,194
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 5,142	 193	 47,846	 -	 192,194
Fund Balances, Beginning of Year	420,955	15,197	1,964,209	-	79,020,191
Fund Balances, End of Period	\$ 426,097	\$ 15,390	\$ 2,012,055	\$ -	\$ 79,212,385

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Three Months Ended December 31, 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	\$ 38,542,378	\$ (307,088,472)	11%
Fines and fees	49,552,575	49,552,575	10,100,084	(39,452,491)	20%
Intergovernmental	2,864,221	2,864,221	9,526,504	6,662,283	333%
Earnings on investments	8,507,117	8,507,117	1,399,218	(7,107,899)	16%
Miscellaneous	2,724,159	2,724,159	735,345	(1,988,814)	27%
Total Revenues	<u>409,278,922</u>	<u>409,278,922</u>	<u>60,303,529</u>	<u>(348,975,393)</u>	<u>15%</u>
Expenditures					
Current:					
General administration	101,269,635	101,147,228	20,637,533	80,509,695	20%
Financial administration	16,766,777	16,766,777	3,466,764	13,300,013	21%
Administration of justice	130,428,985	130,428,585	28,651,859	101,776,726	22%
Construction and maintenance	4,817,291	4,817,291	942,385	3,874,906	20%
Health and human services	51,693,337	51,708,652	9,671,863	42,036,789	19%
Cooperative services	1,453,089	1,460,489	218,769	1,241,720	15%
Public safety	78,231,864	78,212,484	15,734,973	62,477,511	20%
Parks and recreation	7,439,478	7,439,478	1,479,313	5,960,165	20%
Libraries and education	23,939,554	23,939,554	5,295,007	18,644,547	22%
Capital Outlay	<u>138,150</u>	<u>202,134</u>	<u>29,066</u>	<u>173,068</u>	<u>14%</u>
Total Expenditures	<u>416,178,160</u>	<u>416,122,672</u>	<u>86,127,532</u>	<u>329,995,140</u>	<u>21%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,899,238)</u>	<u>(6,843,750)</u>	<u>(25,824,003)</u>	<u>(18,980,253)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	4,910,612	4,910,612	
Transfers (out)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(4,884,858)</u>	<u>15,535,142</u>	
Total Other Financing Sources (Uses)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>25,754</u>	<u>20,445,754</u>	
Net Change in Fund Balances - budgetary basis	<u>(27,319,238)</u>	<u>(27,263,750)</u>	<u>(25,798,249)</u>	<u>1,465,501</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>1,690,084</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>\$ 123,651,037</u>	<u>\$ 126,806,622</u>	<u>\$ 3,155,585</u>	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Three Months Ended December 31, 2024***Budgetary Basis**

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 60,303,529	\$ 9,974,613	\$ 70,278,142
Expenditures	86,127,532	8,284,527	94,412,059
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,824,003)	1,690,086	(24,133,917)
Other Financing Sources (Uses)			
Transfers in	4,910,612	-	4,910,612
Transfers (out)	(4,884,858)	-	(4,884,858)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	25,754	-	25,754
Net Change in Fund Balance	(25,798,249)	1,690,086	(24,108,163)
Fund Balance, Beginning of Year			150,914,787
Fund Balance, End of Period			<u>\$ 126,806,624</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Three Months Ended December 31, 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	\$ 14,587,220	\$ (116,354,238)	11%
Intergovernmental	4,100,000	4,100,000	(130)	(4,100,130)	0%
Earnings on investments	1,000,000	1,000,000	247,775	(752,225)	25%
Miscellaneous	1,547,048	1,547,048	11,430	(1,535,618)	1%
Total Revenues	137,588,506	137,588,506	14,846,295	(122,742,211)	11%
Expenditures					
Debt Service:					
Principal	104,280,297	105,890,297	2,648,873	103,241,424	3%
Interest and fiscal charges	57,078,900	57,078,900	133,218	56,945,682	0%
Debt issuance costs	-	-	-	-	0%
Total Expenditures	161,359,197	162,969,197	2,782,091	160,187,106	2%
Net Change in Fund Balances - Budgetary Basis	(23,770,691)	(25,380,691)	12,064,204	37,444,895	
Fund Balances, Beginning of Year	13,742,581	43,643,192	43,643,192	-	
Fund Balances, End of Period	\$ (10,028,110)	\$ 18,262,501	\$ 55,707,396	\$ 37,444,895	

	Actual Amounts Budgetary Basis	Subscription Issuance	Actual Amounts GAAP Basis
Revenues	\$ 14,846,295	\$ -	\$ 14,846,295
Expenditures	2,782,091	6,180,701	8,962,792
Excess of Revenues Over Expenditures	12,064,204	(6,180,701)	5,883,503
Other Financing Sources (uses)	-	6,180,702	6,180,702
Net Change in Fund Balance	12,064,204	1	12,064,205
Fund Balance, Beginning of Year			43,643,192
Fund Balance, End of Period			\$ 55,707,397

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Three Months Ended December 31, 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	\$ 2,007,419	\$ (16,067,008)	11%
Fines and fees	7,494,778	7,494,778	590,467	(6,904,311)	8%
Intergovernmental	365,000	365,000	67,877	(297,123)	19%
Earnings on investments	521,345	521,345	67,070	(454,275)	13%
Miscellaneous	216,705	216,705	49,606	(167,099)	23%
Total Revenues	<u>26,672,255</u>	<u>26,672,255</u>	<u>2,782,439</u>	<u>(23,889,816)</u>	<u>10%</u>
Expenditures					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	2,710,519	10,738,017	20%
Operating costs	17,521,140	17,521,140	4,119,939	13,401,201	24%
Information technology costs	16,931	16,931	-	16,931	0%
Capital acquisitions	304,529	304,529	94,851	209,678	31%
Total Expenditures	<u>31,291,136</u>	<u>31,291,136</u>	<u>6,925,309</u>	<u>24,365,827</u>	<u>22%</u>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	(4,142,870)	476,011	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2)	(2)	
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>\$ 7,024,063</u>	<u>\$ 476,009</u>	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 2,782,439	\$ -	\$ 2,782,439
Expenditures	6,925,309	2	6,925,311
Net Change in Fund Balance	<u>(4,142,870)</u>	<u>(2)</u>	<u>(4,142,872)</u>
Fund Balance, Beginning of Year			<u>11,166,935</u>
Fund Balance, End of Period			<u>\$ 7,024,063</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Three Months Ended December 31, 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	\$ 1,316,901	\$ (10,615,060)	11%
Earnings on investments	375,000	375,000	84,925	(290,075)	23%
Miscellaneous	86,179	86,179	26,905	(59,274)	31%
Total Revenues	<u>12,393,140</u>	<u>12,393,140</u>	<u>1,428,731</u>	<u>(10,964,409)</u>	<u>12%</u>
Expenditures					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	1,664,669	6,533,299	20%
Operating costs	3,861,314	3,861,314	309,890	3,551,424	8%
Information technology costs	6,388	6,388	4,618	1,770	72%
Capital acquisitions	247,775	247,775	9,949	237,826	4%
Total Expenditures	<u>12,313,445</u>	<u>12,313,445</u>	<u>1,989,126</u>	<u>10,324,319</u>	<u>16%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	(560,395)	(640,090)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1,374,851	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>15,431,899</u>	<u>15,431,899</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 15,474,264</u>	<u>\$ 15,511,594</u>	<u>\$ 16,246,355</u>	<u>\$ 734,761</u>	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 1,428,731	\$ 1,451,814	\$ 2,880,545
Expenditures	<u>1,989,126</u>	<u>76,963</u>	<u>2,066,089</u>
Net Change in Fund Balance	(560,395)	1,374,851	814,456
Fund Balance, Beginning of Year			<u>15,431,899</u>
Fund Balance, End of Period			<u>\$ 16,246,355</u>

Enterprise Fund

EPICenter Operations Fund

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

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

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

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 261,546	\$ 26,058,743
Due from other funds	-	3,350,989
Other receivables	899,105	27,718
Prepaid expenses	85,651	21,500
Total Current Assets	<u>1,246,302</u>	<u>29,485,770</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,478,936</u>	<u>466,156</u>
Total Noncurrent Assets	<u>3,478,936</u>	<u>466,156</u>
Total Assets	<u>4,725,238</u>	<u>29,951,926</u>
Liabilities		
Current Liabilities:		
Accounts payable	781,285	-
Benefits payable	15,799	4,334,976
Due to other funds	6,272,834	52,508
Unearned revenues	362,542	-
Total Current Liabilities	<u>7,432,460</u>	<u>4,387,484</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>7,432,460</u>	<u>10,050,678</u>
Net Position (Deficit)		
Net investment in capital assets	3,478,936	466,156
Unrestricted	<u>(6,186,158)</u>	<u>19,435,092</u>
Total Net Position (Deficit)	<u>\$ (2,707,222)</u>	<u>\$ 19,901,248</u>

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

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,307,216	\$ 19,578,752
Total Operating Revenues	<u>1,307,216</u>	<u>19,578,752</u>
Operating Expenses		
Contractual services	1,179,740	2,672,638
Supplies	420,891	-
Benefits provided	-	18,064,762
Other	662,249	-
Depreciation	23,784	10,370
Capital outlay	-	-
Total Operating Expenses	<u>2,286,664</u>	<u>20,747,770</u>
Operating Income (Loss)	(979,448)	(1,169,018)
Non-Operating Revenues		
Earnings on investments	-	1,359
Subsidies	500,000	-
Total Non-Operating Revenues	<u>500,000</u>	<u>1,359</u>
Change in Net Position	(479,448)	(1,167,659)
Total Net Position, Beginning of Year	<u>(2,227,774)</u>	<u>21,068,907</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,707,222)</u>	<u>\$ 19,901,248</u>

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

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,312,937	\$ 22,548,061
Payment of benefits	15,799	(18,458,789)
Payments for services	(3,038,269)	(108,768)
Net Cash Provided (Used) by Operating Activities	(1,709,533)	3,980,504
Cash Flows from Investing Activities:		
Interest earned on investments	-	1,359
Net Cash Provided by Investing Activities	-	1,359
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	1,167,759	-
Net Cash Provided by Non-Capital Financing Activities	1,167,759	-
Net Increase (Decrease) in Cash and Cash Equivalents	(541,774)	3,981,863
Cash and Cash Equivalents, Beginning of Year	803,319	22,076,880
Cash and Cash Equivalents, End of Period	\$ 261,546	\$ 26,058,743
	1	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (979,448)	\$ (1,169,018)
Adjustments to operations:		
Depreciation	23,784	10,370
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(586,361)	450,533
Decrease (Increase) in due from other funds	-	2,545,596
Decrease (Increase) in prepaid expenses	30,969	2,563,870
Increase (Decrease) in accounts payable	(219,997)	-
Increase (Decrease) in benefits payable	15,799	9,551,635
Increase (Decrease) in due to other funds	-	(9,945,662)
Increase (Decrease) in unearned revenue	5,721	-
Total Adjustments	(730,085)	5,149,522
Net Cash Provided (Used) by Operating Activities	\$ (1,709,533)	\$ 3,980,504

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 8,838,462	\$ 17,220,281	\$ 26,058,743
Due from other funds	2,852,476	498,513	3,350,989
Due from component units	22,355	4,465	26,820
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>11,713,293</u>	<u>17,772,477</u>	<u>29,485,770</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	466,156	-	466,156
Total Noncurrent Assets	<u>466,156</u>	<u>-</u>	<u>466,156</u>
Total Assets	<u>12,179,449</u>	<u>17,772,477</u>	<u>29,951,926</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	4,202	48,306	52,508
Total Current Liabilities	<u>4,202</u>	<u>4,383,282</u>	<u>4,387,484</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,663,194	-	5,663,194
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>5,667,396</u>	<u>4,383,282</u>	<u>10,050,678</u>
Net Position			
Net investment in capital assets	466,156	-	466,156
Unrestricted	<u>6,045,897</u>	<u>13,389,195</u>	<u>19,435,092</u>
Total Net Position	<u>\$ 6,512,053</u>	<u>\$ 13,389,195</u>	<u>\$ 19,901,248</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 17,071,155	\$ 2,507,597	\$ 19,578,752
Total Operating Revenues	<u>17,071,155</u>	<u>2,507,597</u>	<u>19,578,752</u>
Operating Expenses			
Contractual services	1,902,586	770,052	2,672,638
Benefits provided	15,161,166	2,903,596	18,064,762
Depreciation	10,370	-	10,370
Total Operating Expenses	<u>17,074,122</u>	<u>3,673,648</u>	<u>20,747,770</u>
Operating Income (Loss)	(2,967)	(1,166,051)	(1,169,018)
Non-Operating Revenues			
Earnings on investments	1,359	-	1,359
Total Non-Operating Revenues	<u>1,359</u>	<u>-</u>	<u>1,359</u>
Loss before transfers	(1,608)	(1,166,051)	(1,167,659)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,608)	(1,166,051)	(1,167,659)
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>\$ 6,512,053</u>	<u>\$ 13,389,195</u>	<u>\$ 19,901,248</u>

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

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	19,270,561	3,277,500	\$ 22,548,061
Payment of benefits	(15,423,699)	(3,035,090)	(18,458,789)
Payments for services	(1,902,586)	1,793,818	(108,768)
Net Cash Provided (Used) by Operating Activities	1,944,276	2,036,228	3,980,504
Cash Flows from Investing Activities:			
Interest earned on investments	1,359	-	1,359
Net Cash Provided by Investing Activities	1,359	-	1,359
Net Increase (Decrease) in Cash and Cash Equivalents	1,945,635	2,036,228	3,981,863
Cash and Cash Equivalents, Beginning of Year	6,892,827	15,184,053	22,076,880
Cash and Cash Equivalents, End of Period	\$ 8,838,462	\$ 17,220,281	\$ 26,058,743
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(2,967)	\$ (1,166,051)	\$ (1,169,018)
Adjustments to operations:			
Depreciation	10,370	-	10,370
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	1,774,584	771,012	2,545,596
Decrease (Increase) in other receivables	447,177	3,356	450,533
Decrease (Increase) in prepaid expenses	-	2,563,870	2,563,870
(Increase) in due from other component units	(22,355)	(4,465)	(26,820)
Increase (Decrease) in benefits payable	5,396,459	4,155,176	9,551,635
Increase (Decrease) in due to other funds	(5,658,992)	(4,286,670)	(9,945,662)
Total Adjustments	1,947,243	3,202,279	5,149,522
Net Cash Provided (Used) by Operating Activities	\$ 1,944,276	\$ 2,036,228	\$ 3,980,504

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
December 31, 2024

	OPEB Trust Fund	Total Custodial Funds
Assets		
Cash and cash equivalents	\$ 135,048	\$ 320,394,979
Investments:		
Fixed Income Fund	22,226,008	-
Domestic Equity Fund	23,339,240	-
International Equity Fund	10,200,316	-
Total Assets	55,900,611	320,394,979
Liabilities		
Due to other governments	-	191,413,713
Due to others	-	373,231
Total Liabilities	-	191,786,944
Net Position		
Restricted for court activities	-	30,465,719
Restricted for tax collection	-	98,142,316
Restricted for benefits	55,900,611	-
Total Net Position	\$ 55,900,611	\$ 128,608,035

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

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	\$ -	\$ 2,608,124
Property tax collections	-	751,088,622
Employer contributions		-
Earnings (Loss) on investments	(841,254)	305,154
Total Additions	<u>(841,254)</u>	<u>754,001,900</u>
Deductions		
Court activities	-	3,570,291
Property tax disbursements	-	653,947,349
Total Deductions	<u>-</u>	<u>657,517,640</u>
Change in fiduciary net position	(841,254)	96,484,260
Net Position - Beginning of Year	<u>56,741,865</u>	<u>32,123,775</u>
Net Position - End of Period	<u>\$ 55,900,611</u>	<u>\$ 128,608,035</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,660,733	\$ 13,178,217	\$ 289,556,029	\$ 320,394,979
Total Assets	<u>17,660,733</u>	<u>13,178,217</u>	<u>289,556,029</u>	<u>320,394,979</u>
Liabilities				
Due to other governments	-	-	191,413,713	191,413,713
Due to others	<u>206,670</u>	<u>166,561</u>	<u>-</u>	<u>373,231</u>
Total Liabilities	<u>206,670</u>	<u>166,561</u>	<u>191,413,713</u>	<u>191,786,944</u>
Net Position				
Restricted for court activities	17,454,063	13,011,656	-	30,465,719
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>98,142,316</u>	<u>98,142,316</u>
Total Net Position	<u>\$ 17,454,063</u>	<u>\$ 13,011,656</u>	<u>\$ 98,142,316</u>	<u>\$ 128,608,035</u>

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

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 1,281,521	\$ 1,326,603	\$ -	\$ 2,608,124
Property tax collections	-	-	751,088,622	751,088,622
Earnings of investments	190,406	114,748	-	305,154
Total Additions	<u>1,471,927</u>	<u>1,441,351</u>	<u>751,088,622</u>	<u>754,001,900</u>
Deductions				
Court activities	1,465,969	2,104,322	-	3,570,291
Property tax disbursements	-	-	653,947,349	653,947,349
Total Deductions	<u>1,465,969</u>	<u>2,104,322</u>	<u>653,947,349</u>	<u>657,517,640</u>
Change in fiduciary net position	5,958	(662,971)	97,141,273	96,484,260
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>\$ 17,454,063</u>	<u>\$ 13,011,656</u>	<u>\$ 98,142,316</u>	<u>\$ 128,608,035</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.

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 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.

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. .

Non-Major Discretely Presented Component Units

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 TIRZ 1

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 using incremental taxes collected on properties within the prescribed zone located in the ETJ’s of Pleak and Rosenberg, Texas.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
December 31, 2024

	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
Assets						
Cash and cash equivalents	\$ 3,099,963	\$ 1,281,794	\$ 105,140,304	\$ 16,184,529	\$ 9,292	\$ 125,715,882
Investments	-	-	177,661,191	93,156,193	-	270,817,384
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	-	-	-	9,253
Capital assets, not being depreciated	2,637,058	-	101,352,726	33,667,615	-	137,657,399
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	235,053,188	154,285,766	-	415,114,545
Total Assets	18,702,163	14,101,496	619,207,409	297,294,103	9,292	949,314,463
Deferred Outflows of Resources						
Deferred outflows-debt refunding	-	-	1,262,257	-	-	1,262,257
Total Deferred Outflows of Resources	-	-	1,262,257	-	-	1,262,257
Liabilities						
Accounts payable and accrued expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	422,702	2,929,025	-	3,351,727
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	188,166	103,036	-	291,202
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	125,000	356,631,222	180,816,332	-	555,431,937
Deferred Inflows of Resources						
Deferred inflows-debt refunding	-	-	1,407,264	7,711,780	-	9,119,044
Deferred inflows-leases	-	12,815,016	-	-	-	12,815,016
Total Deferred Inflows of Resources	-	12,815,016	1,407,264	7,711,780	-	21,934,060
Net Position (Deficit)						
Net investment in capital assets	(883,536)	-	85,565,164	1,109,115	-	85,790,743
Debt service	1,321,323	-	27,214,465	10,756,890	-	39,292,678
Unrestricted	404,993	1,161,480	149,651,551	96,899,986	9,292	248,127,302
Total Net Position (Deficit)	\$ 842,780	\$ 1,161,480	\$ 262,431,180	\$ 108,765,991	\$ 9,292	\$ 373,210,723

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.

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)
East Fort Bend County Development Authority					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-	-
Fort Bend County Housing Finance Corporation					
Programs					-
General administration			-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-	-
Fort Bend County Toll Road Authority					
Toll road operations	\$ 4,744,037	\$ 10,392,824	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	4,744,037	10,392,824	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	3,324,920	7,245,434	8,157	-	-
Interest on long-term debt	-	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	3,324,920	7,245,434	8,157	-	-
Non-Major Discretely Presented Component Units					
General Administration	-	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-	-
Totals Component Units	<u>\$ 8,068,957</u>	<u>\$ 17,638,258</u>	<u>\$ 8,157</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	
Total General Revenues				-	-
Changes in Net Position (Deficit)				-	-
Net Position (Deficit), Beginning of Year, as restated				842,780	1,161,480
Net Position (Deficit), End of Period				<u>\$ 842,780</u>	<u>\$ 1,161,480</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.

FORT BEND COUNTY, TEXAS

Page 2 of 2

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

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
East Fort Bend County Development Authority				
Economic development	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-
Total East Fort Bend County Development Authority	-	-	-	-
Fort Bend County Housing Finance Corporation				
Programs				-
General administration	-	-	-	-
Total Fort Bend County Housing Finance Corporation	-	-	-	-
Fort Bend County Toll Road Authority				
Toll road operations	\$ 5,648,787	\$ -	\$ -	\$ 5,648,787
Interest on long-term debt	-	-	-	-
Debt service fees	-	-	-	-
Total Fort Bend County Toll Road Authority	5,648,787	-	-	5,648,787
Fort Bend Grand Parkway Toll Road Authority				
Toll road operations	-	3,928,671	-	3,928,671
Interest on long-term debt	-	-	-	-
Debt service fees	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	3,928,671	-	3,928,671
Non-Major Discretely Presented Component Units				
General Administration	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-
Totals Component Units	<u>\$ 5,648,787</u>	<u>\$ 3,928,671</u>	<u>\$ -</u>	<u>\$ 9,577,458</u>
General Revenues:				
Property Taxes			-	-
Earnings on investments	1,087,245	540,887	7	1,628,139
Total General Revenues	<u>1,087,245</u>	<u>540,887</u>	<u>7</u>	<u>1,628,139</u>
Changes in Net Position (Deficit)	6,736,032	4,469,558	7	11,205,597
Net Position (Deficit), Beginning of Year	<u>255,695,148</u>	<u>104,296,433</u>	<u>9,285</u>	<u>362,005,126</u>
Net Position (Deficit), End of Period	<u>\$ 262,431,180</u>	<u>\$ 108,765,991</u>	<u>\$ 9,292</u>	<u>\$ 373,210,723</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.

December 31, 2024 Monthly Financial Report



Other Financial Information

FORT BEND COUNTY, TEXAS

SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS

December 31, 2024

Primary Government

			Total		
Cash and Investments	Governmental	Internal Service	Governmental	Business-Type Activities	Total Primary
	Funds	Funds	Activities		Government
Cash deposits	\$ 70,824,342	\$ 26,058,743	\$ 96,883,085	\$ 261,546	\$ 97,144,631
Investment pools:					
LOGIC	4,941,255	-	4,941,255	-	4,941,255
Texas CLASS	110,748,421	-	110,748,421	-	110,748,421
Texas Range	2,807	-	2,807	-	2,807
Texas Connect	40,806,783	-	40,806,783	-	40,806,783
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	227,323,608	26,058,743	253,382,351	261,546	253,643,897
Investments					
Government Securities			-		-
US Agency Notes	57,688,174	-	57,688,174	-	57,688,174
US Treasury Notes	131,929,718	-	131,929,718	-	131,929,718
Commercial Paper	119,362,259	-	119,362,259	-	119,362,259
Total Cash and Investments	\$ 536,303,759	\$ 26,058,743	\$ 562,362,502	\$ 261,546	\$ 562,624,048

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely
	Custodial	OPEB Trust	Presented
Cash and Investments	Funds	Fund	Component
			Units
Cash deposits	\$ 296,217,543	\$ -	\$ 11,341,375
Investment pools:			
LOGIC	-	-	6,104,634
Texas CLASS	24,177,436	-	92,121,931
Texas Range	-	-	1,204
TexPool	-	-	-
Money market funds	-	135,048	16,146,738
Totals cash and cash equivalents	320,394,979	135,048	125,715,882
Investments			
Government Securities			220,528,400
Commercial Paper	-	-	50,288,984
Fixed Income Fund	-	22,226,008	-
Domestic Equity Fund	-	23,339,240	-
International Equity Fund	-	10,200,316	-
Total Cash and Investments	\$ 320,394,979	\$ 55,900,611	\$ 396,533,266

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
December 31, 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 (QEGB)	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	4.00 - 5.00	2050	100,140,000	164,764,075
2,050,832	Axon Tasers and Cameras financing#2	5.00	2031	1,331,450	1,456,572
2,263,306	Isilon Storage	3.31	2028	2,263,306	2,453,351
1,850,935	VxRail Servers	3.31	2028	1,850,935	2,006,354
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	968,092	1,083,975
Total Capital Financing				<u>\$ 122,773,113</u>	<u>\$ 189,441,557</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
901,942	Carahsoft ServiceNow	3.207	2026	591,756	620,372
4,435,514	Microsoft EA Licenses	3.207	2026	4,435,514	4,576,241
Total SBITAs Payable				<u>\$ 14,018,772</u>	<u>\$ 15,076,831</u>

December 31, 2024 Monthly Financial Report



STATISTICAL SECTION

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

	Fiscal Year				
	2016	2017	2018	2019	2020
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**

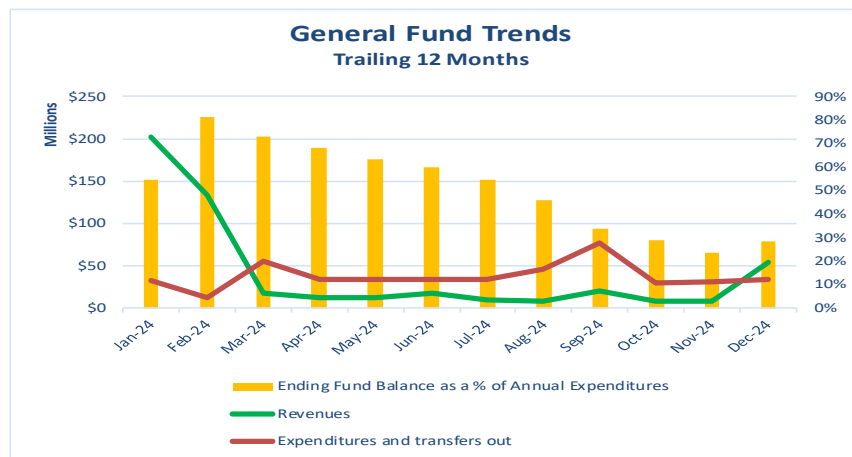
	Fiscal Year				Three Months Ended Dec 31,
	2021	2022	2023	2024	2025
Revenues					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 56,453,918
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	1,568,506
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	12,382,125
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	32,279,278
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	5,139,687
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	6,290,707
Total Revenues	643,321,928	613,680,076	643,622,653	706,181,101	114,114,221
Expenditures					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	21,905,705
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	3,466,764
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	36,835,288
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	22,296,948
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	13,018,659
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	218,769
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	21,970,521
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	1,677,593
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	5,307,733
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	40,673,250
Debt Service:					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	2,648,873
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	170,153,321
(Deficiency) of Revenues					
(Under) Expenditures	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)	(56,039,100)
Other Financing Sources (Uses)					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	9,795,470
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(9,795,470)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	(364,497)
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	6,180,702
Total Other Financing Sources (Uses)	180,447,979	116,185,366	148,589,072	366,227,655	5,816,205
Net Change in Fund Balances	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ (50,222,895)

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	1/31/24	2/29/24	3/31/24	4/30/24	5/31/24	6/30/24
Revenues						
Property taxes	\$ 194,374,808	\$ 112,882,197	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947
Fines and fees	4,291,038	3,551,318	3,433,562	3,891,695	3,908,090	9,506,710
Intergovernmental	1,206,977	14,841,443	5,410,256	2,089,118	4,014,400	2,926,275
Earnings on investments	749,429	1,056,239	1,484,252	1,737,289	1,758,520	1,094,409
Miscellaneous	1,274,585	1,314,357	2,623,764	802,861	1,590,508	1,791,008
Total Revenues	201,896,837	133,645,554	17,379,115	11,771,441	12,448,053	17,250,349
Expenditures						
Current:						
General administration	5,995,228	7,103,607	19,332,688	5,622,957	6,149,970	5,773,695
Financial administration	1,232,542	1,150,951	1,563,763	1,174,845	1,128,021	1,171,777
Administration of justice	9,571,617	8,677,632	12,310,293	10,375,860	8,792,285	10,323,943
Construction and maintenance	350,533	345,441	443,956	362,624	385,408	419,105
Health and human services	4,612,861	4,358,198	5,722,982	4,077,727	5,628,875	5,080,136
Cooperative services	79,375	80,667	287,368	171,941	81,155	90,978
Public safety	6,281,768	6,351,970	8,745,890	6,625,569	6,266,017	6,432,645
Parks and recreation	379,276	600,523	952,192	478,016	378,292	364,135
Libraries and education	1,678,057	2,093,909	2,356,272	1,795,488	1,770,018	1,716,970
Capital Outlay	109,915	280,391	1,989,574	1,934,208	1,480,838	342,116
Debt issuance costs	-	-	-	-	(92,335)	-
Total Expenditures	30,291,172	31,043,289	53,704,978	32,619,235	31,968,544	31,715,500
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	171,605,665	102,602,265	(36,325,863)	(20,847,794)	(19,520,491)	(14,465,151)
				(20,847,794)		-
Other Financing Sources (Uses)						
Transfers in	-	19,935,000	-	230,927.0	-	-
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)	18,485,000	(1,450,000)	(1,219,073)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	170,155,665	121,087,265	(37,775,863)	(22,066,867)	(20,970,491)	(15,915,151)
Fund Balances, Beginning of Period	74,818,358	244,974,023	366,061,288	328,285,425	306,218,558	285,248,067
Fund Balances, End of Period	\$ 244,974,023	\$ 366,061,288	\$ 328,285,425	\$ 306,218,558	\$ 285,248,067	\$ 269,332,916



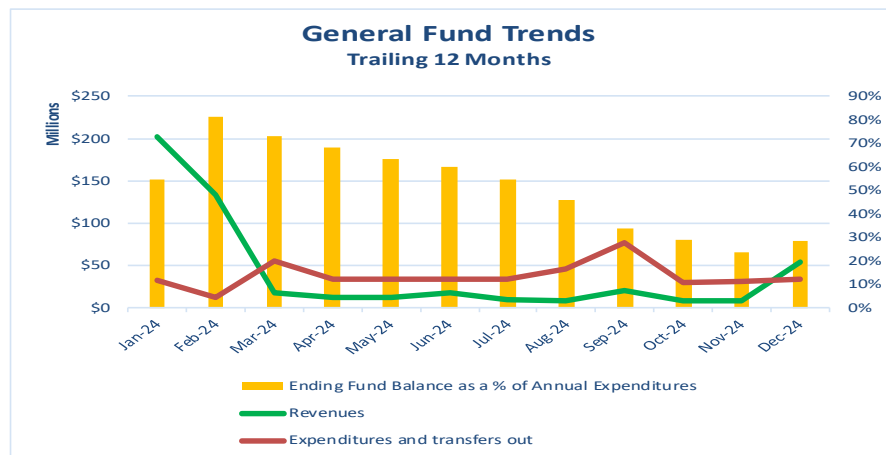
December 31, 2024 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	7/31/24	8/31/24	9/30/24	10/31/24	11/30/24	12/31/24
Revenues						
Property taxes	\$	\$ 225,531	\$ (151,565)	\$ 274,634	\$ 824,198	\$ 37,443,546
Fines and fees	3,416,447	4,029,544	4,921,563	3,160,981	3,388,299	4,146,128
Intergovernmental	3,452,749	1,050,565	15,383,153	3,362,802	1,459,164	9,853,430
Earnings on investments	1,437,349	900,820	987,392	272,567	685,033	448,071
Miscellaneous	1,315,229	1,295,498	(333,974)	1,283,758	1,658,286	2,017,245
Total Revenues	<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>	<u>53,908,420</u>
Expenditures						
Current:						
General administration	5,836,452	10,620,735	14,753,808	5,806,446	6,270,088	9,179,486
Financial administration	1,187,322	1,556,972	1,396,996	1,125,558	1,135,414	1,205,792
Administration of justice	9,828,504	12,963,323	10,810,233	9,105,453	9,181,000	11,078,225
Construction and maintenance	313,718	449,815	661,074	293,053	325,811	323,521
Health and human services	4,245,151	6,784,977	8,111,541	2,718,541	4,082,610	4,867,719
Cooperative services	69,958	100,789	196,039	64,876	77,700	76,193
Public safety	6,906,023	8,671,372	10,193,946	6,235,364	6,587,396	6,686,941
Parks and recreation	354,225	532,870	590,493	366,115	406,889	706,309
Libraries and education	1,703,740	2,328,030	1,927,518	1,524,386	1,746,111	2,024,520
Capital Outlay	1,701,594	1,032,995	1,117,356	(860,009)	1,113,177	957,374
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<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>	<u>37,106,080</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<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>	<u>16,802,340</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	4,910,612
Transfers (out)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)	(153,312)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(26,500,861)</u>	<u>(2,900,000)</u>	<u>(153,312)</u>	<u>3,079,066</u>
Net Change in Fund Balances	<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>	<u>19,881,406</u>
Fund Balances, Beginning 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>
Fund Balances, End of Period	<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>	<u>\$ 126,806,624</u>



December 31, 2024 Monthly Financial Report