

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

For the Five Months Ended February 28, 2025



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 17, 2025

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

The Monthly Financial Report (the "MFR") for the Five Months Ended February 28, 2025, 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

February 28, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 496,163,269	\$ 745,059	\$ 496,908,328	\$ 114,373,257
Investments	292,811,638	-	292,811,638	261,804,857
Receivables:				
Taxes, net	34,692,664	-	34,692,664	-
Grants	8,383,473	-	8,383,473	-
Fines and fees	47,917,190	-	47,917,190	-
Other	24,041,749	965,914	25,007,663	9,253
Internal Balances	6,772,834	(6,772,834)	-	-
Prepaid items	52,413	92,637	145,050	-
Due from component units	2,725,421	-	2,725,421	-
Capital assets, not being depreciated	849,447,856	-	849,447,856	143,707,616
Capital assets, net of accumulated depreciation	3,378,307,376	3,464,152	3,381,771,528	412,989,275
Total Assets	<u>5,141,315,883</u>	<u>(1,505,072)</u>	<u>5,139,810,811</u>	<u>932,884,258</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	32,575,674	826,752	33,402,426	649,693
Retainage payable	11,581,749	-	11,581,749	2,577,674
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	18,411,616	297,918	18,709,534	125,000
Due to component units	-	-	-	-
Due to primary government	-	-	-	2,725,421
Due to other governments	7,579,026	-	7,579,026	-
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	1,116,897,055	-	1,116,897,055	513,841,821
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
Total Liabilities	<u>1,620,841,888</u>	<u>1,124,670</u>	<u>1,621,966,558</u>	<u>539,612,103</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	3,185,044,618	3,494,720	3,188,539,338	104,161,866
Restricted for:				
Debt service	80,656,980	-	80,656,980	39,834,359
Construction and maintenance	66,746,654	-	66,746,654	-
Other	31,015,361	-	31,015,361	-
Unrestricted	(47,501,330)	(6,124,462)	(53,625,792)	228,604,127
Total Net Position	<u>\$ 3,315,962,283</u>	<u>\$ (2,629,742)</u>	<u>\$ 3,313,332,541</u>	<u>\$ 372,600,352</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 2025

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	\$ 44,145,135	\$ 3,853,027	\$ 9,958,386	\$ -
Financial administration	6,689,018	827,067	-	-
Administration of justice	71,270,473	5,459,179	8,779,566	-
Construction and maintenance	77,602,764	2,202,687	-	7,019,806
Health and human services	29,572,981	8,112,041	18,457,614	-
Cooperative services	460,192	-	-	-
Public safety	45,471,073	7,450,711	1,033,240	-
Parks and recreation	5,834,582	-	511,364	-
Libraries and education	10,511,421	51,365	33,484	-
Interest on long-term debt	29,092,529	-	-	-
Total governmental activities	320,650,168	27,956,077	38,773,654	7,019,806
Business-Type Activities				
EPICenter Operations	3,479,598	2,077,629	1,000,000	-
Total Primary Government	\$ 324,129,766	\$ 30,033,706	\$ 39,773,654	\$ 7,019,806
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	15,635,811	16,700,133	-	-
FB Grand Parkway Toll Road Authority	8,445,384	11,675,598	-	11,516
Non-Major Discretely Presented Component Units	-	-	-	-
Total Component Units	\$ 24,081,195	\$ 28,375,731	\$ -	\$ 11,516

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Five Months Ended February 28, 2025

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activates	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (30,333,722)		\$ (30,333,722)	
Financial administration	(5,861,951)		(5,861,951)	
Administration of justice	(57,031,728)		(57,031,728)	
Construction and maintenance	(68,380,271)		(68,380,271)	
Health and human services	(3,003,326)		(3,003,326)	
Cooperative services	(460,192)		(460,192)	
Public safety	(36,987,122)		(36,987,122)	
Parks and recreation	(5,323,218)		(5,323,218)	
Libraries and education	(10,426,572)		(10,426,572)	
Interest on long-term debt	(29,092,529)		(29,092,529)	
Total governmental activities	(246,900,631)		(246,900,631)	
Business-Type Activities				
EPICenter Operations		\$ (401,969)	(401,969)	
Total Primary Government	(246,900,631)	(401,969)	(247,302,600)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				1,064,322
FB Grand Parkway Toll Road Authority				3,241,730
Non-Major Discretely Presented				
Component Units				-
Total Component Units				4,306,052
General Revenues:				
Property taxes, penalties, and interest	507,325,922	-	507,325,922	-
Sales taxes	7,657,485	-	7,657,485	-
Earnings on investments	12,574,701	-	12,574,701	6,289,174
Miscellaneous	3,730,201	-	3,730,201	-
Total General Revenues	531,288,309	-	531,288,309	6,289,174
Changes in Net Position	284,387,678	(401,969)	283,985,709	10,595,226
Net Position, Beginning of Year, as restated	3,031,574,605	(2,227,773)	3,029,346,832	362,005,126
Net Position, End of Period	\$ 3,315,962,283	\$ (2,629,742)	\$ 3,313,332,541	\$ 372,600,352

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****February 28, 2025****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 232,838,117	\$ 22,410,563	\$ 114,147,471	\$ 31,229
Investments	100,767,274	32,314,168	68,842,789	17,438,978
Taxes receivable, net	24,264,227	8,263,747	-	-
Grants receivable	4,812,428	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	1,093,485	22,670,696	-	-
Due from other funds	71,874,644	-	-	-
Due from component units	2,725,421	-	-	-
Prepaid items	30,913	-	-	-
Total Assets	\$ 486,323,699	\$ 85,659,174	\$ 182,990,260	\$ 17,470,207
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 12,213,312	\$ -	\$ 618,824	\$ -
Accrued payroll	9,390,803	-	-	-
Retainage payable	1,576,029	-	9,964,185	23,532
Due to other funds	386,011	(2)	56,811,178	4,088,973
Due to other governments	3,808,461	-	-	-
Notes payable	24,925,000	-	-	-
Unearned revenues	5,739,960	-	-	13,357,702
Total Liabilities	58,039,576	(2)	67,394,187	17,470,207
Deferred Inflows of Resources				
Unavailable revenue-property taxes	24,264,227	8,263,747	-	-
Unavailable revenue-other	47,917,190	26,848,002	-	-
Total Deferred Inflows of Resources	72,181,417	35,111,749	-	-
Fund Balances				
Nonspendable	30,913	-	-	-
Restricted	9,068,076	50,547,427	115,596,073	-
Committed	24,691,942	-	-	-
Unassigned	322,311,776	-	-	-
Total Fund Balances	356,102,706	50,547,427	115,596,073	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 486,323,699	\$ 85,659,174	\$ 182,990,260	\$ 17,470,207

February 28, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****February 28, 2025****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 39,524,151	\$ 62,003,188	\$ 470,954,719
Investments	45,874,598	27,573,832	292,811,639
Taxes receivable, net	-	2,164,690	34,692,664
Grants receivable	-	3,571,046	8,383,474
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,198,718	24,979,779
Due from other funds	-	388,248	72,262,892
Due from component units	-	-	2,725,421
Prepaid items	-	-	30,913
Total Assets	\$ 85,415,629	\$ 96,899,722	\$ 954,758,691
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 488,440	\$ 13,320,576
Accrued payroll	-	-	9,390,803
Retainage payable	18,004	-	11,581,750
Due to other funds	2,418	8,973,400	70,261,978
Due to other governments	-	3,886,403	7,694,864
Notes payable	-	-	24,925,000
Unearned revenues	-	29,991	19,127,653
Total Liabilities	20,422	13,378,234	156,302,624
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	2,164,965	34,692,939
Unavailable revenue-other	-	-	74,765,192
Total Deferred Inflows of Resources	-	2,164,965	109,458,131
Fund Balances			
Nonspendable	-	-	30,913
Restricted	85,395,207	81,356,523	341,963,306
Committed	-	-	24,691,942
Unassigned	-	-	322,311,776
Total Fund Balances	85,395,207	81,356,523	688,997,936
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 85,415,629	\$ 96,899,722	\$ 954,758,691



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
February 28, 2025

Total fund balances, governmental funds	\$ 688,997,936
---	----------------

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.	4,227,295,446
---	---------------

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	109,458,131
--	-------------

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	(1,060,945,808)
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.	20,491,305
---	------------

Net Position of Governmental Activities	<u>\$ 3,315,962,283</u>
---	-------------------------

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Five Months Ended February 28, 2025****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 331,397,921	\$ 125,424,851	\$ -	\$ -
Fines and fees	18,403,195	-	-	-
Intergovernmental	23,248,708	(885)	832,683	7,599,727
Earnings on investments	4,144,851	1,231,598	4,788,211	273,770
Miscellaneous	7,900,776	1,278,380	41,778	-
Total Revenues	385,095,451	127,933,944	5,662,672	7,873,497
Expenditures				
Current:				
General administration	40,395,995	-	1,101,650	-
Financial administration	6,471,098	-	41,931	-
Administration of justice	53,435,682	-	125,327	-
Construction and maintenance	1,771,172	-	17,533,112	-
Health and human services	22,508,166	-	146,557	1,772,049
Cooperative services	410,664	-	-	-
Public safety	35,945,311	-	5,705	-
Parks and recreation	2,766,732	-	490,775	-
Libraries and education	9,503,470	-	-	-
Capital Outlay	3,061,903	6,180,701	70,648,415	1,190,836
Debt Service:				
Principal	-	94,196,007	-	-
Interest and fiscal charges	-	27,357,227	-	-
Debt issuance costs	-	-	-	-
Total Expenditures	176,270,193	127,733,935	90,093,472	2,962,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	208,825,258	200,009	(84,430,800)	4,910,612
Other Financing Sources (Uses)				
Transfers in	4,910,612	523,524	-	-
Transfers (out)	(8,547,950)	-	-	(4,910,612)
General obligation bonds and notes issued	-	-	3,503,021	-
Lease and capital financing initiation	-	6,180,702	-	-
Total Other Financing Sources (Uses)	(3,637,338)	6,704,226	3,503,021	(4,910,612)
Net Change in Fund Balances	205,187,920	6,904,235	(80,927,779)	-
Fund Balances, Beginning of Year	150,914,786	43,643,192	196,523,852	-
Fund Balances, End of Period	\$ 356,102,706	\$ 50,547,427	\$ 115,596,073	\$ -

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Five Months Ended February 28, 2025****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 28,562,135	\$ 485,384,907
Fines and fees	-	3,616,835	22,020,030
Intergovernmental	-	13,762,335	45,442,568
Earnings on investments	1,247,324	886,821	12,572,575
Miscellaneous	-	1,782,150	11,003,084
Total Revenues	8,904,594	48,610,276	584,080,434
Expenditures			
Current:			
General administration	-	883,245	42,380,890
Financial administration	-	-	6,513,029
Administration of justice	-	13,799,772	67,360,781
Construction and maintenance	2,006,052	16,567,859	37,878,195
Health and human services	-	1,109,920	25,536,692
Cooperative services	-	-	410,664
Public safety	-	2,795,322	38,746,338
Parks and recreation	-	-	3,257,507
Libraries and education	-	22,916	9,526,386
Capital Outlay	-	1,721,768	82,803,623
Debt Service:			
Principal	-	-	94,196,007
Interest and fiscal charges	-	-	27,357,227
Debt issuance costs	-	-	-
Total Expenditures	2,006,052	36,900,802	435,967,339
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,898,542	11,709,474	148,113,095
Other Financing Sources (Uses)			
Transfers in	-	8,547,950	13,982,086
Transfers (out)	(523,524)	-	(13,982,086)
General obligation bonds and notes issued	-	-	3,503,021
Lease and capital financing initiation	-	-	6,180,702
Total Other Financing Sources (Uses)	(523,524)	8,547,950	9,683,723
Net Change in Fund Balances	6,375,018	20,257,424	157,796,818
Fund Balances, Beginning of Year	79,020,191	61,099,099	531,201,120
Fund Balances, End of Period	\$ 85,395,209	\$ 81,356,523	\$ 688,997,938

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 Five Months Ended February 28, 2025**

Net change in fund balances - total governmental funds	\$ 157,796,818
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 \$79,295,521 was exceeded by depreciation of \$55,774,141 in the current period.	23,521,386
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.	(357,232)
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	88,861,007
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.	21,324,004
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.	(577,603)
Change in net position of governmental activities	<u>\$ 284,387,678</u>

**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.

FORT BEND COUNTY, TEXAS**NON-MAJOR FUND DESCRIPTIONS (continued)****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
February 28, 2025

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	\$ 4,950,518	\$ 1,782,948	\$ 2,350,908	\$ 14,445,811	\$ 12,486,825
Investments	10,674,499	-	-	4,885,184	10,946,699
Taxes receivable, net	-	-	-	1,321,329	843,361
Grants receivable	-	-	25,520	-	1,187,564
Other receivables	-	-	10,848	36,439	1,151,431
Due from other funds	-	-	-	16,337	-
Total Assets	\$ 15,625,017	\$ 1,782,948	\$ 2,387,276	\$ 20,705,100	\$ 26,615,880
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,100	\$ 475,340
Due to other funds	-	-	3,848,545	1,745,001	921,576
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	3,848,545	1,758,101	1,396,916
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,321,329	843,361
Total Deferred Inflows of Resources	-	-	-	1,321,329	843,361
Fund Balances:					
Restricted	15,625,017	1,782,948	(1,461,269)	17,625,670	24,375,603
Total Fund Balances	15,625,017	1,782,948	(1,461,269)	17,625,670	24,375,603
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,625,017	\$ 1,782,948	\$ 2,387,276	\$ 20,705,100	\$ 26,615,880

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 51,000	\$ 115,105	\$ 522,869	\$ 7,974	\$ 113,765
Investments	-	1,067,450	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	43,313	665	-	-
Total Assets	<u>\$ 51,000</u>	<u>\$ 1,225,868</u>	<u>\$ 523,534</u>	<u>\$ 7,974</u>	<u>\$ 113,765</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	34,487	(129)	-	3,795
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>34,487</u>	<u>(129)</u>	<u>-</u>	<u>3,795</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	51,000	1,191,381	523,663	7,974	109,970
Total Fund Balances	<u>51,000</u>	<u>1,191,381</u>	<u>523,663</u>	<u>7,974</u>	<u>109,970</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 51,000</u>	<u>\$ 1,225,868</u>	<u>\$ 523,534</u>	<u>\$ 7,974</u>	<u>\$ 113,765</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 200,716	\$ 56,217	\$ 210,276	\$ 89,449	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,440	-	-	15	-
Total Assets	<u>\$ 202,156</u>	<u>\$ 56,217</u>	<u>\$ 210,276</u>	<u>\$ 89,464</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</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	202,156	56,217	210,276	89,464	-
Total Fund Balances	<u>202,156</u>	<u>56,217</u>	<u>210,276</u>	<u>89,464</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 202,156</u>	<u>\$ 56,217</u>	<u>\$ 210,276</u>	<u>\$ 89,464</u>	<u>\$ -</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 87,970	\$ 5,933,875	\$ 107,811	\$ 1,067,239	\$ 7,232,087
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	142,253	-	-	-
Total Assets	<u>\$ 87,970</u>	<u>\$ 6,076,128</u>	<u>\$ 107,811</u>	<u>\$ 1,067,239</u>	<u>\$ 7,232,087</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,548	60,918	-	40,585	1,603
Due to other governments	-	-	-	-	3,424,115
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>2,548</u>	<u>60,918</u>	<u>-</u>	<u>40,585</u>	<u>3,425,718</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	85,422	6,015,210	107,811	1,026,654	3,806,369
Total Fund Balances	<u>85,422</u>	<u>6,015,210</u>	<u>107,811</u>	<u>1,026,654</u>	<u>3,806,369</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 87,970</u>	<u>\$ 6,076,128</u>	<u>\$ 107,811</u>	<u>\$ 1,067,239</u>	<u>\$ 7,232,087</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 24,017	\$ 116,122	\$ 94	\$ 225,138	\$ (396,169)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,559	2,046,608
Other receivables	-	-	-	-	-
Due from other funds	23	-	-	-	-
Total Assets	<u>\$ 24,040</u>	<u>\$ 116,122</u>	<u>\$ 94</u>	<u>\$ 228,697</u>	<u>\$ 1,650,439</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	838	-	12,861	370,139
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>838</u>	<u>-</u>	<u>12,861</u>	<u>370,139</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	24,040	115,284	94	215,836	1,280,025
Total Fund Balances	<u>24,040</u>	<u>115,284</u>	<u>94</u>	<u>215,836</u>	<u>1,280,025</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,040</u>	<u>\$ 116,122</u>	<u>\$ 94</u>	<u>\$ 228,697</u>	<u>\$ 1,650,439</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 225,483	\$ 10,563	\$ 143,889	\$ 2,218,661	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	7,902	299,893	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 225,483	\$ 10,563	\$ 151,791	\$ 2,518,554	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	2,259	1,612,657	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	2,259	1,612,657	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	225,483	10,563	149,532	905,897	827,079
Total Fund Balances	225,483	10,563	149,532	905,897	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 225,483	\$ 10,563	\$ 151,791	\$ 2,518,554	\$ 827,079

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
February 28, 2025

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	\$ 3,248,457	\$ 3,546,491	\$ 62,003,188
Investments	-	-	27,573,832
Taxes receivable, net	-	-	2,164,690
Grants receivable	-	-	3,571,046
Other receivables	-	-	1,198,718
Due from other funds	183,467	735	388,248
Total Assets	<u>\$ 3,431,924</u>	<u>\$ 3,547,226</u>	<u>\$ 96,899,722</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 488,440
Due to other funds	292,217	23,500	8,973,400
Due to other governments	-	462,288	3,886,403
Unearned revenues	29,991	-	29,991
Total Liabilities	<u>322,208</u>	<u>485,788</u>	<u>13,378,234</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	2,164,965
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,164,965</u>
Fund Balances:			
Restricted	3,109,716	3,061,438	81,356,523
Total Fund Balances	<u>3,109,716</u>	<u>3,061,438</u>	<u>81,356,523</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,431,924</u>	<u>\$ 3,547,226</u>	<u>\$ 96,899,722</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 Five Months Ended February 28, 2025**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 17,260,303	\$ 11,301,832
Fines and fees	-	-	-	1,772,688	-
Intergovernmental	236,608	298,848	144,626	67,877	2,639,377
Earnings on investments	232,430	26,582	40,237	187,852	262,379
Miscellaneous	-	-	1,435	113,649	29,078
Total Revenues	<u>469,038</u>	<u>325,430</u>	<u>186,298</u>	<u>19,402,369</u>	<u>14,232,666</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	(1)	8,710,333	-	-
Construction and maintenance	2	31,331	2	12,861,699	3,674,825
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>14,995</u>	<u>81,937</u>	<u>1,614,136</u>
Total Expenditures	<u>2</u>	<u>31,330</u>	<u>8,725,330</u>	<u>12,943,636</u>	<u>5,288,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	469,036	294,100	(8,539,032)	6,458,733	8,943,705
Other Financing Sources (Uses)					
Transfers in	-	-	8,394,638	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,394,638</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	469,036	294,100	(144,394)	6,458,733	8,943,705
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>\$ 15,625,017</u>	<u>\$ 1,782,948</u>	<u>\$ (1,461,269)</u>	<u>\$ 17,625,670</u>	<u>\$ 24,375,603</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 Five Months Ended February 28, 2025**

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	220,061	40,425	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	53	17,087	539	9	101
Miscellaneous	25,900	-	-	-	33,484
Total Revenues	<u>25,953</u>	<u>237,148</u>	<u>40,964</u>	<u>9</u>	<u>33,585</u>
Expenditures					
Current:					
General administration	-	-	-	1,050	-
Administration of justice	-	269,303	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	4,721	-	-	-	-
Public safety	-	-	26,790	-	-
Libraries and education	-	-	-	-	22,916
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,721</u>	<u>269,303</u>	<u>26,790</u>	<u>1,050</u>	<u>22,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,232</u>	<u>(32,155)</u>	<u>14,174</u>	<u>(1,041)</u>	<u>10,669</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	21,232	(32,155)	14,174	(1,041)	10,669
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>\$ 51,000</u>	<u>\$ 1,191,381</u>	<u>\$ 523,663</u>	<u>\$ 7,974</u>	<u>\$ 109,970</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 Five Months Ended February 28, 2025**

	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	6,385	-	-	1,095	-
Intergovernmental	-	-	-	11,409	-
Earnings on investments	204	58	-	-	-
Miscellaneous	-	-	385	-	-
Total Revenues	6,589	58	385	12,504	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	41,159	6,625	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	(1)	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	41,159	6,624	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,589	58	(40,774)	5,880	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	6,589	58	(40,774)	5,880	-
Fund Balances, Beginning of Year	195,567	56,159	251,050	83,584	-
Fund Balances, End of Period	\$ 202,156	\$ 56,217	\$ 210,276	\$ 89,464	\$ -

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 Five Months Ended February 28, 2025**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	747,209	-	-	-
Intergovernmental	70,000	-	-	-	108,459
Earnings on investments	114	-	1,798	1,124	36,985
Miscellaneous	-	-	4,630	35,222	759,710
Total Revenues	70,114	747,209	6,428	36,346	905,154
Expenditures					
Current:					
General administration	63,178	593,873	-	225,144	-
Administration of justice	-	165,237	-	-	53,687
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,051,424
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	63,178	759,110	-	225,144	2,105,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,936	(11,901)	6,428	(188,798)	(1,199,957)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	6,936	(11,901)	6,428	(188,798)	(1,199,957)
Fund Balances, Beginning of Year	78,486	6,027,111	101,383	1,215,452	5,006,326
Fund Balances, End of Period	\$ 85,422	\$ 6,015,210	\$ 107,811	\$ 1,026,654	\$ 3,806,369

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 Five Months Ended February 28, 2025**

	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	301	-	-	-	-
Intergovernmental	-	-	94	4,849	2,314,918
Earnings on investments	-	148	-	166	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>301</u>	<u>148</u>	<u>94</u>	<u>5,015</u>	<u>2,314,918</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	(1)	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	70,306	1,034,893
Public safety	-	38,801	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>38,801</u>	<u>-</u>	<u>70,305</u>	<u>1,034,893</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	301	(38,653)	94	(65,290)	1,280,025
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	301	(38,653)	94	88,022	1,280,025
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>\$ 24,040</u>	<u>\$ 115,284</u>	<u>\$ 94</u>	<u>\$ 215,836</u>	<u>\$ 1,280,025</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 Five Months Ended February 28, 2025**

	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	227,534	40,267	7,902	2,969,564	-
Earnings on investments	1,399	12	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>228,933</u>	<u>40,279</u>	<u>7,902</u>	<u>2,969,564</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	3,450	-	65,249	2,063,667	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	29,716	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>10,700</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,450</u>	<u>29,716</u>	<u>75,949</u>	<u>2,063,667</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	225,483	10,563	(68,047)	905,897	-
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	225,483	10,563	(68,047)	905,897	-
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>\$ 225,483</u>	<u>\$ 10,563</u>	<u>\$ 149,532</u>	<u>\$ 905,897</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 Five Months Ended February 28, 2025**

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 28,562,135
Fines and fees	828,671	-	3,616,835
Intergovernmental	4,620,003	-	13,762,335
Earnings on investments	77,544	-	886,821
Miscellaneous	4,562	774,095	1,782,150
Total Revenues	5,530,780	774,095	48,610,276
Expenditures			
Current:			
General administration	-	-	883,245
Administration of justice	2,421,064	-	13,799,772
Construction and maintenance	-	-	16,567,859
Health and human services	-	-	1,109,920
Public safety	-	648,592	2,795,322
Libraries and education	-	-	22,916
Capital Outlay	-	-	1,721,768
Total Expenditures	2,421,064	648,592	36,900,802
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,109,716	125,503	11,709,474
Other Financing Sources (Uses)			
Transfers in	-	-	8,547,950
Total Other Financing Sources (Uses)	-	-	8,547,950
Net Change in Fund Balances	3,109,716	125,503	20,257,424
Fund Balances, Beginning of Year	-	2,935,935	61,099,099
Fund Balances, End of Period	\$ 3,109,716	\$ 3,061,438	\$ 81,356,523

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, Series 2024
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
February 28, 2025

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	\$ -	\$ 1,630,553	\$ 6,326,968	\$ -
Investments	-	-	56,310,036	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 1,630,553</u>	<u>\$ 62,637,004</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	314,804	2,360,160	68,321
Due to other funds	-	-	2,600	2,012,602
Total Liabilities	<u>-</u>	<u>377,804</u>	<u>2,362,760</u>	<u>2,080,923</u>
Fund Balances				
Restricted	-	1,252,749	60,274,244	(2,080,923)
Total Fund Balances	<u>-</u>	<u>1,252,749</u>	<u>60,274,244</u>	<u>(2,080,923)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 1,630,553</u>	<u>\$ 62,637,004</u>	<u>\$ -</u>

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

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
February 28, 2025

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	\$ 9,251,159	\$ 3,706,317	\$ 111,098	\$ 671,489
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 9,251,159</u>	<u>\$ 3,706,317</u>	<u>\$ 111,098</u>	<u>\$ 671,489</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	31,857	-	-	-
Due to other funds	-	-	1,593,432	-
Total Liabilities	<u>31,857</u>	<u>-</u>	<u>1,593,432</u>	<u>-</u>
Fund Balances				
Restricted	<u>9,219,302</u>	<u>3,706,317</u>	<u>(1,482,334)</u>	<u>671,489</u>
Total Fund Balances	<u>9,219,302</u>	<u>3,706,317</u>	<u>(1,482,334)</u>	<u>671,489</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,251,159</u>	<u>\$ 3,706,317</u>	<u>\$ 111,098</u>	<u>\$ 671,489</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
February 28, 2025

Page 3 of 4

Fund Number	MAJ-770	MAJ-773	MAJ-775	MAJ-778
	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Assets				
Cash and cash equivalents	\$ 7,896,913	\$ 21,495,832	\$ -	\$ 14,963,900
Investments	-	-	-	12,532,753
Other receivables	-	-	-	-
Total Assets	<u>\$ 7,896,913</u>	<u>\$ 21,495,832</u>	<u>\$ -</u>	<u>\$ 27,496,653</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	331,800	142,866	-	1,088,132
Due to other funds	3,247,570	84,811	-	18,491,761
Total Liabilities	<u>3,579,370</u>	<u>783,501</u>	<u>-</u>	<u>19,579,893</u>
Fund Balances				
Restricted	4,317,543	20,712,331	-	7,916,760
Total Fund Balances	<u>4,317,543</u>	<u>20,712,331</u>	<u>-</u>	<u>7,916,760</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,896,913</u>	<u>\$ 21,495,832</u>	<u>\$ -</u>	<u>\$ 27,496,653</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
February 28, 2025

Page 4 of 4

Fund Number	MAJ-777	MAJ-779	
	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Assets			
Cash and cash equivalents	\$ -	\$ 48,093,242	\$ 114,147,471
Investments	-	-	68,842,789
Other receivables	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 48,093,242</u>	<u>\$ 182,990,260</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 618,824
Retainage payable	-	5,626,245	9,964,185
Due to other funds	57,869	31,320,533	56,811,178
Total Liabilities	<u>57,869</u>	<u>36,946,778</u>	<u>67,394,187</u>
Fund Balances			
Restricted	(57,869)	11,146,464	115,596,073
Total Fund Balances	<u>(57,869)</u>	<u>11,146,464</u>	<u>115,596,073</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 48,093,242</u>	<u>\$ 182,990,260</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 Five Months Ended February 28, 2025**

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	36,637	2,162,506	-
Miscellaneous	37,350	-	-	-
Total Revenues	<u>50,454</u>	<u>36,637</u>	<u>2,162,506</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	(1,012,526)	-	-	3,514
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>26,955,344</u>	<u>2,077,409</u>
Total Expenditures	<u>(1,012,526)</u>	<u>-</u>	<u>26,955,344</u>	<u>2,080,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,062,980</u>	<u>36,637</u>	<u>(24,792,838)</u>	<u>(2,080,923)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	3,503,021	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,503,021</u>	<u>-</u>
 Net Change in Fund Balances	1,062,980	36,637	(21,289,817)	(2,080,923)
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>\$ -</u>	<u>\$ 1,252,749</u>	<u>\$ 60,274,244</u>	<u>\$ (2,080,923)</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 Five Months Ended February 28, 2025**

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	185,210	75,462	112	12,964
Miscellaneous	-	-	3,197	-
Total Revenues	<u>185,210</u>	<u>75,462</u>	<u>3,309</u>	<u>12,964</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>143,814</u>	<u>798,209</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>338,724</u>	<u>798,209</u>	<u>443,971</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(153,514)</u>	<u>(722,747)</u>	<u>(440,662)</u>	<u>12,964</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	(153,514)	(722,747)	(440,662)	12,964
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>\$ 9,219,302</u>	<u>\$ 3,706,317</u>	<u>\$ (1,482,334)</u>	<u>\$ 671,489</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 Five Months Ended February 28, 2025**

Fund Number	MAJ-770	MAJ-773	MAJ-775	MAJ-778
	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	160,113	452,014	3,493	648,807
Miscellaneous	-	-	-	1,231
Total Revenues	<u>160,113</u>	<u>452,014</u>	<u>3,493</u>	<u>650,038</u>
Expenditures				
Current:				
General administration	-	-	-	1,101,650
Administration of justice	-	-	-	125,327
Construction and maintenance	258	(316,150)	8,344	-
Health and human services	-	-	-	146,557
Public safety	-	-	-	5,705
Parks and recreation	416,775	-	-	74,000
Capital Outlay	<u>3,166,575</u>	<u>2,468,413</u>	<u>-</u>	<u>21,527,312</u>
Total Expenditures	<u>3,583,608</u>	<u>2,152,263</u>	<u>8,344</u>	<u>23,022,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,423,495)</u>	<u>(1,700,249)</u>	<u>(4,851)</u>	<u>(22,372,444)</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	(3,423,495)	(1,700,249)	(4,851)	(22,372,444)
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>\$ 4,317,543</u>	<u>\$ 20,712,331</u>	<u>\$ -</u>	<u>\$ 7,916,760</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 Five Months Ended February 28, 2025**

Fund Number	MAJ-777	MAJ-779	
	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Totals Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 832,683	\$ 832,683
Earnings on investments	-	1,037,789	4,788,211
Miscellaneous	-	-	41,778
Total Revenues	<u>-</u>	<u>1,870,472</u>	<u>5,662,672</u>
Expenditures			
Current:			
General administration	-	-	1,101,650
Administration of justice	-	-	125,327
Construction and maintenance	-	18,460,791	17,533,112
Health and human services	-	-	146,557
Public safety	-	-	5,705
Parks and recreation	-	-	490,775
Capital Outlay	<u>57,869</u>	<u>13,203,470</u>	<u>70,648,415</u>
Total Expenditures	<u>57,869</u>	<u>31,664,261</u>	<u>90,093,472</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,869)</u>	<u>(29,793,789)</u>	<u>(84,430,800)</u>
Other Financing Sources (Uses)			
General obligation bonds issued	-	-	3,503,021
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,503,021</u>
Net Change in Fund Balances	(57,869)	(29,793,789)	(80,927,779)
Fund Balances, Beginning of Year	<u>-</u>	<u>40,940,253</u>	<u>196,523,852</u>
Fund Balances, End of Period	<u>\$ (57,869)</u>	<u>\$ 11,146,464</u>	<u>\$ 115,596,073</u>

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



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

County Assistance Districts Sub- Funds

Under Chapter 387 of the Texas Local Government Code the County has adopted local sales taxes not to exceed 2 percent 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
February 28, 2025

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	\$ 12,599,147	\$ 1,967,058	\$ 3,035,089	\$ 1,168,544	\$ 3,184,461
Investments	15,986,001	9,607,049	2,134,900	-	3,202,350
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 28,602,028	\$ 11,574,107	\$ 5,169,989	\$ 1,168,544	\$ 6,386,811
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	150	-	-	-	2,268
Total Liabilities	150	-	-	-	2,268
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	28,601,879	11,574,108	5,169,990	1,168,544	6,384,543
Total Fund Balances	28,601,879	11,574,108	5,169,990	1,168,544	6,384,543
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,602,029	\$ 11,574,108	\$ 5,169,990	\$ 1,168,544	\$ 6,386,811

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
February 28, 2025

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	\$ 2,247,578	\$ 206,006	\$ 3,403,055	\$ 2,205,517	\$ 6,264,621
Investments	2,134,900	-	3,202,350	1,067,450	7,472,149
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 4,382,478</u>	<u>\$ 206,006</u>	<u>\$ 6,605,405</u>	<u>\$ 3,272,967</u>	<u>\$ 13,736,770</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>(4,393)</u>	<u>22,397</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	4,382,479	206,005	6,609,798	3,250,569	13,736,770
Total Fund Balances	<u>4,382,479</u>	<u>206,005</u>	<u>6,609,798</u>	<u>3,250,569</u>	<u>13,736,770</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,382,479</u>	<u>\$ 206,005</u>	<u>\$ 6,605,405</u>	<u>\$ 3,272,966</u>	<u>\$ 13,736,770</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
February 28, 2025

Page 3 of 4

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Assets					
Cash and cash equivalents	\$ 277,081	\$ 1,038,016	\$ 13,290	\$ 106,223	\$ 282,721
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 277,081</u>	<u>\$ 1,038,016</u>	<u>\$ 13,290</u>	<u>\$ 106,223</u>	<u>\$ 282,721</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	277,080	1,038,017	13,291	106,224	282,721
Total Fund Balances	<u>277,080</u>	<u>1,038,017</u>	<u>13,291</u>	<u>106,224</u>	<u>282,721</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 277,080</u>	<u>\$ 1,038,017</u>	<u>\$ 13,291</u>	<u>\$ 106,224</u>	<u>\$ 282,721</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
February 28, 2025

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	\$ 439,557	\$ 42,815	\$ 1,043,372	\$ -	\$ 39,524,151
Investments	-	-	1,067,450	-	45,874,599
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 439,557</u>	<u>\$ 42,815</u>	<u>\$ 2,110,822</u>	<u>\$ -</u>	<u>\$ 85,415,630</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	-	-	-	-	2,418
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,422</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	439,558	42,815	2,110,821	-	85,395,212
Total Fund Balances	<u>439,558</u>	<u>42,815</u>	<u>2,110,821</u>	<u>-</u>	<u>85,395,212</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 439,558</u>	<u>\$ 42,815</u>	<u>\$ 2,110,821</u>	<u>\$ -</u>	<u>\$ 85,415,634</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 Five Months Ended February 28, 2025**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	1,953,619	700,632	382,884	57,090	527,105
Earnings on investments	438,553	178,179	78,421	20,294	94,424
Miscellaneous	-	-	-	-	-
Total Revenues	2,392,172	878,811	461,305	77,384	621,529
Expenditures					
Current:					
Construction and maintenance	68,705	1,490,703	31,393	1,800	74,870
Capital Outlay	-	-	-	-	-
Total Expenditures	68,705	1,490,703	31,393	1,800	74,870
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,323,467	(611,892)	429,912	75,584	546,659
Other Financing Sources (Uses)					
Transfers (out)	-	(523,524)	-	-	-
Total Other Financing Sources (Uses)	-	(523,524)	-	-	-
 Net Change in Fund Balances	 2,323,467	 (1,135,416)	 429,912	 75,584	 546,659
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	\$ 28,601,879	\$ 11,574,108	\$ 5,169,990	\$ 1,168,544	\$ 6,384,543

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 Five Months Ended February 28, 2025**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	521,106	19,496	901,476	1,148,807	1,291,700
Earnings on investments	63,934	201	92,034	36,317	197,366
Miscellaneous	-	-	-	-	-
Total Revenues	585,040	19,697	993,510	1,185,124	1,489,066
Expenditures					
Current:					
Construction and maintenance	79,945	(1)	22,998	146,263	70,773
Capital Outlay	-	-	-	-	-
Total Expenditures	79,945	(1)	22,998	146,263	70,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	505,095	19,698	970,512	1,038,861	1,418,293
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 505,095	 19,698	 970,512	 1,038,861	 1,418,293
Fund Balances, Beginning of Year	3,877,384	186,307	5,639,286	2,211,708	12,318,477
Fund Balances, End of Period	\$ 4,382,479	\$ 206,005	\$ 6,609,798	\$ 3,250,569	\$ 13,736,770

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 Five Months Ended February 28, 2025**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	28,539	7,069	713	(75,634)	18,547
Earnings on investments	270	16,765	13	157	283
Miscellaneous	-	-	-	-	-
Total Revenues	28,809	23,834	726	(75,477)	18,830
Expenditures					
Current:					
Construction and maintenance	2,401	2,398	(1)	-	2,401
Capital Outlay	-	-	-	-	-
Total Expenditures	2,401	2,398	(1)	-	2,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,408	21,436	727	(75,477)	16,429
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 26,408	 21,436	 727	 (75,477)	 16,429
Fund Balances, Beginning of Year	250,672	1,016,581	12,564	181,701	266,292
Fund Balances, End of Period	\$ 277,080	\$ 1,038,017	\$ 13,291	\$ 106,224	\$ 282,721

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 Five Months Ended February 28, 2025**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	19,962	27,593	126,568	-	\$ 7,657,272
Earnings on investments	443	25	29,645	-	1,247,324
Miscellaneous	-	-	-	-	-
Total Revenues	20,405	27,618	156,213	-	8,904,596
Expenditures					
Current:					
Construction and maintenance	1,802	-	9,601	-	2,006,051
Capital Outlay	-	-	-	-	-
Total Expenditures	1,802	-	9,601	-	2,006,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,603	27,618	146,612	-	6,898,545
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 18,603	 27,618	 146,612	 -	 6,375,021
Fund Balances, Beginning of Year	420,955	15,197	1,964,209	-	79,020,191
Fund Balances, End of Period	\$ 439,558	\$ 42,815	\$ 2,110,821	\$ -	\$ 85,395,212

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Five Months Ended February 28, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 331,397,706	\$ (14,233,144)	96%
Fines and fees	49,552,575	49,552,575	17,151,297	(32,401,278)	35%
Intergovernmental	2,864,221	2,864,221	9,905,618	7,041,397	346%
Earnings on investments	8,507,117	8,507,117	4,133,109	(4,374,008)	49%
Miscellaneous	2,724,159	2,729,865	1,111,287	(1,618,578)	41%
Total Revenues	<u>409,278,922</u>	<u>409,284,628</u>	<u>363,699,017</u>	<u>(45,585,611)</u>	<u>89%</u>
Expenditures					
Current:					
General administration	101,269,635	100,993,481	34,252,893	66,740,588	34%
Financial administration	16,766,777	16,772,277	6,471,098	10,301,179	39%
Administration of justice	130,428,985	130,488,578	52,039,765	78,448,813	40%
Construction and maintenance	4,817,291	4,817,291	1,771,172	3,046,119	37%
Health and human services	51,693,337	51,787,593	18,268,046	33,519,547	35%
Cooperative services	1,453,089	1,465,809	410,664	1,055,145	28%
Public safety	78,231,864	78,218,190	29,004,648	49,213,542	37%
Parks and recreation	7,439,478	7,439,478	2,766,732	4,672,746	37%
Libraries and education	23,939,554	23,897,846	9,503,433	14,394,413	40%
Capital Outlay	<u>138,150</u>	<u>243,842</u>	<u>107,686</u>	<u>136,156</u>	<u>44%</u>
Total Expenditures	<u>416,178,160</u>	<u>416,124,385</u>	<u>154,596,137</u>	<u>261,528,248</u>	<u>37%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,899,238)</u>	<u>(6,839,757)</u>	<u>209,102,880</u>	<u>215,942,637</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>(8,547,950)</u>	<u>11,872,050</u>	
Total Other Financing Sources (Uses)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(3,637,338)</u>	<u>16,782,662</u>	
Net Change in Fund Balances - budgetary basis	<u>(27,319,238)</u>	<u>(27,259,757)</u>	<u>205,465,542</u>	<u>232,725,299</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(277,625)</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>\$ 123,655,030</u>	<u>\$ 356,102,704</u>	<u>\$ 232,447,674</u>	

(a) See reconciliation on the following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Five Months Ended February 28, 2025***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	\$ 363,699,017	\$ 21,396,433	\$ 385,095,450
Expenditures	154,596,137	21,674,055	176,270,192
Excess (Deficiency) of Revenues Over (Under) Expenditures	209,102,880	(277,622)	208,825,258
Other Financing Sources (Uses)			
Transfers in	4,910,612	-	4,910,612
Transfers (out)	(8,547,950)	-	(8,547,950)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(3,637,338)	-	(3,637,338)
Net Change in Fund Balance	205,465,542	(277,622)	205,187,920
Fund Balance, Beginning of Year			150,914,787
Fund Balance, End of Period			<u>\$ 356,102,707</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Five Months Ended February 28, 2025

	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	\$ 125,424,851	\$ (5,516,607)	96%
Intergovernmental	4,100,000	4,100,000	(885)	(4,100,885)	0%
Earnings on investments	1,000,000	1,000,000	1,231,598	231,598	123%
Miscellaneous	1,547,048	1,547,048	1,278,380	(268,668)	83%
Total Revenues	<u>137,588,506</u>	<u>137,588,506</u>	<u>127,933,944</u>	<u>(9,654,562)</u>	<u>93%</u>
Expenditures					
Debt Service:					
Principal	104,280,297	104,280,297	94,196,007	10,084,290	90%
Interest and fiscal charges	57,078,900	57,078,900	27,357,227	29,721,673	48%
Total Expenditures	<u>161,359,197</u>	<u>161,359,197</u>	<u>121,553,234</u>	<u>39,805,963</u>	<u>75%</u>
Net Change in Fund Balances - Budgetary Basis	(23,770,691)	(23,770,691)	6,904,234	30,674,925	
Fund Balances, Beginning of Year	<u>13,742,581</u>	<u>43,643,192</u>	<u>43,643,192</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ (10,028,110)</u>	<u>\$ 19,872,501</u>	<u>\$ 50,547,426</u>	<u>\$ 30,674,925</u>	

	Actual Amounts Budgetary Basis	Subscription Issuance	Actual Amounts GAAP Basis
Revenues	\$ 127,933,944	\$ -	\$ 127,933,944
Expenditures	<u>121,553,234</u>	<u>6,180,701</u>	<u>127,733,935</u>
Excess of Revenues Over Expenditures	6,380,710	(6,180,701)	200,009
Other Financing Sources (uses)	<u>523,524</u>	<u>6,180,702</u>	<u>6,704,226</u>
Net Change in Fund Balance	6,904,234	1	6,904,235
Fund Balance, Beginning of Year			<u>43,643,192</u>
Fund Balance, End of Period			<u>\$ 50,547,427</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Five Months Ended February 28, 2025

	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	\$ 17,260,303	\$ (814,124)	95%
Fines and fees	7,494,778	7,494,778	1,772,688	(5,722,090)	24%
Intergovernmental	365,000	365,000	67,877	(297,123)	19%
Earnings on investments	521,345	521,345	187,852	(333,493)	36%
Miscellaneous	216,705	216,705	113,649	(103,056)	52%
Total Revenues	26,672,255	26,672,255	19,402,369	(7,269,886)	73%
Expenditures					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	4,928,196	8,520,340	37%
Operating costs	17,521,140	17,521,140	7,919,848	9,601,292	45%
Information technology costs	16,931	16,931	-	16,931	0%
Capital acquisitions	304,529	304,529	95,590	208,939	31%
Total Expenditures	31,291,136	31,291,136	12,943,634	18,347,502	41%
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	6,458,735	11,077,616	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(2)	(2)	
Fund Balances, Beginning of Year	9,220,507	11,166,935	11,166,935	-	
Fund Balances, End of Period	\$ 4,601,626	\$ 6,548,054	\$ 17,625,668	\$ 11,077,614	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 19,402,369	\$ -	\$ 19,402,369
Expenditures	12,943,634	2	12,943,636
Net Change in Fund Balance	6,458,735	(2)	6,458,733
Fund Balance, Beginning of Year			11,166,935
Fund Balance, End of Period			\$ 17,625,668

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Five Months Ended February 28, 2025

	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	\$ 11,301,832	\$ (630,129)	95%
Earnings on investments	375,000	375,000	262,380	(112,620)	70%
Miscellaneous	86,179	86,179	29,078	(57,101)	34%
Total Revenues	<u>12,393,140</u>	<u>12,393,140</u>	<u>11,593,290</u>	<u>(799,850)</u>	<u>94%</u>
Expenditures					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	3,007,418	5,190,550	37%
Operating costs	3,861,314	3,853,314	652,040	3,201,274	17%
Information technology costs	6,388	6,388	4,618	1,770	72%
Capital acquisitions	247,775	255,775	41,609	214,166	16%
Total Expenditures	<u>12,313,445</u>	<u>12,313,445</u>	<u>3,705,685</u>	<u>8,607,760</u>	<u>30%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	7,887,605	7,807,910	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1,056,100	-	
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>\$ 24,375,604</u>	<u>\$ 8,864,010</u>	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 11,593,290	\$ 2,639,376	\$ 14,232,666
Expenditures	<u>3,705,685</u>	<u>1,583,276</u>	<u>5,288,961</u>
Net Change in Fund Balance	7,887,605	1,056,100	8,943,705
Fund Balance, Beginning of Year			<u>15,431,899</u>
Fund Balance, End of Period			<u>\$ 24,375,604</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
February 28, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 745,059	\$ 25,208,549
Due from other funds	-	4,776,386
Other receivables	965,914	27,718
Prepaid expenses	92,637	21,500
Total Current Assets	<u>1,803,610</u>	<u>30,034,153</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,464,152	459,786
Total Noncurrent Assets	<u>3,464,152</u>	<u>459,786</u>
Total Assets	<u>5,267,762</u>	<u>30,493,939</u>
Liabilities		
Current Liabilities:		
Accounts payable	811,802	-
Benefits payable	14,980	4,334,976
Due to other funds	6,772,834	4,466
Unearned revenues	297,888	-
Total Current Liabilities	<u>7,897,504</u>	<u>4,339,442</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,663,194
Total Noncurrent Liabilities	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>7,897,504</u>	<u>10,002,636</u>
Net Position (Deficit)		
Net investment in capital assets	3,464,152	459,786
Unrestricted	<u>(6,093,894)</u>	<u>20,031,517</u>
Total Net Position (Deficit)	<u>\$ (2,629,742)</u>	<u>\$ 20,491,303</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2025

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,077,629	\$ 33,219,432
Total Operating Revenues	<u>2,077,629</u>	<u>33,219,432</u>
Operating Expenses		
Contractual services	2,098,516	5,263,708
Supplies	449,399	-
Benefits provided	-	28,518,712
Other	893,114	-
Depreciation	38,568	16,741
Capital outlay	-	-
Total Operating Expenses	<u>3,479,597</u>	<u>33,799,161</u>
Operating Income (Loss)	(1,401,968)	(579,729)
Non-Operating Revenues		
Earnings on investments	-	2,125
Subsidies	1,000,000	-
Total Non-Operating Revenues	<u>1,000,000</u>	<u>2,125</u>
Change in Net Position	(401,968)	(577,604)
Total Net Position, Beginning of Year	<u>(2,227,774)</u>	<u>21,068,907</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,629,742)</u>	<u>\$ 20,491,303</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Five Months Ended February 28, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,018,696	\$ 34,790,165
Payment of benefits	14,980	(28,960,781)
Payments for services	(4,259,696)	(2,699,838)
Net Cash Provided (Used) by Operating Activities	<u>(2,226,020)</u>	<u>3,129,546</u>
Cash Flows from Investing Activities:		
Interest earned on investments	-	2,125
Net Cash Provided by Investing Activities	<u>-</u>	<u>2,125</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,167,759	-
Net Cash Provided by Non-Capital Financing Activities	<u>2,167,759</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(58,261)	3,131,671
Cash and Cash Equivalents, Beginning of Year	<u>803,319</u>	<u>22,076,880</u>
Cash and Cash Equivalents, End of Period	<u>\$ 745,058</u>	<u>\$ 25,208,551</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,401,968)	\$ (579,729)
Adjustments to operations:		
Depreciation	38,568	16,741
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(653,170)	450,534
Decrease (Increase) in due from other funds	-	1,120,199
Decrease (Increase) in prepaid expenses	23,983	2,563,870
Increase (Decrease) in accounts payable	(189,480)	-
Increase (Decrease) in benefits payable	14,980	9,551,635
Increase (Decrease) in due to other funds	-	(9,993,704)
Increase (Decrease) in unearned revenue	(58,933)	-
Total Adjustments	<u>(824,052)</u>	<u>3,709,275</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,226,020)</u>	<u>\$ 3,129,546</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
February 28, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,450,655	\$ 17,757,894	\$ 25,208,549
Due from other funds	4,070,553	705,833	4,776,386
Due from component units	-	-	-
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>11,521,208</u>	<u>18,512,945</u>	<u>30,034,153</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	459,786	-	459,786
Total Noncurrent Assets	<u>459,786</u>	<u>-</u>	<u>459,786</u>
Total Assets	<u>11,980,994</u>	<u>18,512,945</u>	<u>30,493,939</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	1,771	2,695	4,466
Total Current Liabilities	<u>1,771</u>	<u>4,337,671</u>	<u>4,339,442</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>5,664,965</u>	<u>4,337,671</u>	<u>10,002,636</u>
Net Position			
Net investment in capital assets	459,786	-	459,786
Unrestricted	<u>5,856,243</u>	<u>14,175,274</u>	<u>20,031,517</u>
Total Net Position	<u>\$ 6,316,029</u>	<u>\$ 14,175,274</u>	<u>\$ 20,491,303</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 29,033,555	\$ 4,185,877	\$ 33,219,432
Total Operating Revenues	<u>29,033,555</u>	<u>4,185,877</u>	<u>33,219,432</u>
Operating Expenses			
Contractual services	4,017,251	1,246,457	5,263,708
Benefits provided	25,199,320	3,319,392	28,518,712
Depreciation	16,741	-	16,741
Total Operating Expenses	<u>29,233,312</u>	<u>4,565,849</u>	<u>33,799,161</u>
Operating Income (Loss)	(199,757)	(379,972)	(579,729)
Non-Operating Revenues			
Earnings on investments	2,125	-	2,125
Total Non-Operating Revenues	<u>2,125</u>	<u>-</u>	<u>2,125</u>
Loss before transfers	(197,632)	(379,972)	(577,604)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
 Change in Net Position	(197,632)	(379,972)	(577,604)
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>\$ 6,316,029</u>	<u>\$ 14,175,274</u>	<u>\$ 20,491,303</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Five Months Ended February 28, 2025

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	30,037,241	4,752,924	\$ 34,790,165
Payment of benefits	(25,464,284)	(3,496,497)	(28,960,781)
Payments for services	(4,017,251)	1,317,413	(2,699,838)
Net Cash Provided (Used) by Operating Activities	555,706	2,573,840	3,129,546
Cash Flows from Investing Activities:			
Interest earned on investments	2,125	-	2,125
Net Cash Provided by Investing Activities	2,125	-	2,125
Net Increase (Decrease) in Cash and Cash Equivalents	557,831	2,573,840	3,131,671
Cash and Cash Equivalents, Beginning of Year	6,892,827	15,184,053	22,076,880
Cash and Cash Equivalents, End of Period	\$ 7,450,658	\$ 17,757,893	\$ 25,208,551
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(199,757)	\$ (379,972)	\$ (579,729)
Adjustments to operations:			
Depreciation	16,741	-	16,741
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	556,507	563,692	1,120,199
Decrease (Increase) in other receivables	447,179	3,355	450,534
Decrease (Increase) in prepaid expenses	-	2,563,870	2,563,870
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,396,459	4,155,176	9,551,635
Increase (Decrease) in due to other funds	(5,661,423)	(4,332,281)	(9,993,704)
Total Adjustments	755,463	2,953,812	3,709,275
Net Cash Provided (Used) by Operating Activities	\$ 555,706	\$ 2,573,840	\$ 3,129,546

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
February 28, 2025

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 131,589	\$ 37,717,162
Investments:		
Fixed Income Fund	22,845,710	-
Domestic Equity Fund	23,662,914	-
International Equity Fund	10,873,829	-
	<u>57,514,042</u>	<u>37,717,162</u>
Total Assets		
	<u>57,514,042</u>	<u>37,717,162</u>
Liabilities		
Due to other governments	-	5,857,600
Due to others	-	451,981
	<u>-</u>	<u>6,309,581</u>
Total Liabilities		
	<u>-</u>	<u>6,309,581</u>
Net Position		
Restricted for court activities	-	29,757,835
Restricted for tax collection	-	1,649,746
Restricted for benefits	57,514,042	-
	<u>57,514,042</u>	<u>-</u>
Total Net Position	<u>\$ 57,514,042</u>	<u>\$ 31,407,581</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Five Months Ended February 28, 2025

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	\$ -	\$ 3,295,044
Property tax collections	-	1,577,911,704
Employer contributions		-
Earnings (Loss) on investments	772,177	480,747
Total Additions	<u>772,177</u>	<u>1,581,687,495</u>
Deductions		
Court activities	-	5,140,688
Property tax disbursements	-	1,577,263,001
Total Deductions	<u>-</u>	<u>1,582,403,689</u>
Change in fiduciary net position	772,177	(716,194)
Net Position - Beginning of Year	<u>56,741,865</u>	<u>32,123,775</u>
Net Position - End of Period	<u>\$ 57,514,042</u>	<u>\$ 31,407,581</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
February 28, 2025

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 17,464,669	\$ 12,745,147	\$ 7,507,346	\$ 37,717,162
Total Assets	<u>17,464,669</u>	<u>12,745,147</u>	<u>7,507,346</u>	<u>37,717,162</u>
Liabilities				
Due to other governments	-	-	5,857,600	5,857,600
Due to others	<u>278,981</u>	<u>173,000</u>	<u>-</u>	<u>451,981</u>
Total Liabilities	<u>278,981</u>	<u>173,000</u>	<u>5,857,600</u>	<u>6,309,581</u>
Net Position				
Restricted for court activities	17,185,688	12,572,147	-	29,757,835
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,649,746</u>	<u>1,649,746</u>
Total Net Position	<u>\$ 17,185,688</u>	<u>\$ 12,572,147</u>	<u>\$ 1,649,746</u>	<u>\$ 31,407,581</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Five Months Ended February 28, 2025

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 1,732,711	\$ 1,562,333	\$ -	\$ 3,295,044
Property tax collections	-	-	1,577,911,704	1,577,911,704
Earnings of investments	302,108	178,639	-	480,747
Total Additions	<u>2,034,819</u>	<u>1,740,972</u>	<u>1,577,911,704</u>	<u>1,581,687,495</u>
Deductions				
Court activities	2,297,236	2,843,452	-	5,140,688
Property tax disbursements	-	-	1,577,263,001	1,577,263,001
Total Deductions	<u>2,297,236</u>	<u>2,843,452</u>	<u>1,577,263,001</u>	<u>1,582,403,689</u>
Change in fiduciary net position	(262,417)	(1,102,480)	648,703	(716,194)
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>\$ 17,185,688</u>	<u>\$ 12,572,147</u>	<u>\$ 1,649,746</u>	<u>\$ 31,407,581</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
February 28, 2025

	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	\$ 91,169,579	\$ 18,812,626	\$ 9,295	\$ 114,373,257
Investments	-	-	175,034,784	86,770,073	-	261,804,857
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	-	-	-	9,253
Capital assets, not being depreciated	2,637,058	-	106,558,944	34,511,614	-	143,707,616
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	233,753,378	153,460,306	-	412,989,275
Total Assets	<u>18,702,163</u>	<u>14,101,496</u>	<u>606,516,685</u>	<u>293,554,619</u>	<u>9,295</u>	<u>932,884,258</u>
Deferred Outflows of Resources						
Deferred outflows-debt refunding	-	-	1,262,257	-	-	1,262,257
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>1,262,257</u>	<u>-</u>	<u>-</u>	<u>1,262,257</u>
Liabilities						
Accounts payable and accrued expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	633,536	1,944,138	-	2,577,674
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	1,269,171	1,456,250	-	2,725,421
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	-	328,464,038	168,134,164	-	513,841,821
Total Liabilities	<u>17,859,383</u>	<u>125,000</u>	<u>345,033,061</u>	<u>176,594,659</u>	<u>-</u>	<u>539,612,103</u>
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	<u>-</u>	<u>12,815,016</u>	<u>1,407,264</u>	<u>7,711,780</u>	<u>-</u>	<u>21,934,060</u>
Net Position (Deficit)						
Net investment in capital assets	(883,536)	-	99,462,047	5,583,355	-	104,161,866
Debt service	1,321,323	-	27,601,420	10,911,616	-	39,834,359
Unrestricted	404,993	1,161,480	134,275,150	92,753,209	9,295	228,604,127
Total Net Position (Deficit)	<u>\$ 842,780</u>	<u>\$ 1,161,480</u>	<u>\$ 261,338,617</u>	<u>\$ 109,248,180</u>	<u>\$ 9,295</u>	<u>\$ 372,600,352</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 1 of 2*
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Five Months Ended February 28, 2025

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	\$ (4,408,511)	\$ 16,700,133	\$ -	\$ -	\$ -
Interest on long-term debt	20,044,322	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	15,635,811	16,700,133	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	1,031,246	11,675,598	11,516	-	-
Interest on long-term debt	7,414,138	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	8,445,384	11,675,598	11,516	-	-
Non-Major Discretely Presented Component Units					
General Administration	-	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-	-
Totals Component Units	<u>\$ 24,081,195</u>	<u>\$ 28,375,731</u>	<u>\$ 11,516</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 Five Months Ended February 28, 2025**

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	\$ 21,108,644	\$ -	\$ -	\$ 21,108,644
Interest on long-term debt	(20,044,322)	-	-	(20,044,322)
Debt service fees	-	-	-	-
Total Fort Bend County Toll Road Authority	1,064,322	-	-	1,064,322
Fort Bend Grand Parkway Toll Road Authority				
Toll road operations	-	10,655,868	-	10,655,868
Interest on long-term debt	-	(7,414,138)	-	(7,414,138)
Debt service fees	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	3,241,730	-	3,241,730
Non-Major Discretely Presented Component Units				
General Administration	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-
Totals Component Units	\$ 1,064,322	\$ 3,241,730	\$ -	\$ 4,306,052
General Revenues:				
Property Taxes			-	-
Earnings on investments	4,579,147	1,710,017	10	6,289,174
Total General Revenues	4,579,147	1,710,017	10	6,289,174
Changes in Net Position (Deficit)	5,643,469	4,951,747	10	10,595,226
Net Position (Deficit), Beginning of Year	255,695,148	104,296,433	9,285	362,005,126
Net Position (Deficit), End of Period	\$ 261,338,617	\$ 109,248,180	\$ 9,295	\$ 372,600,352

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.



Other Financial Information

FORT BEND COUNTY, TEXAS
SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
February 28, 2025
Primary Government

Cash and Investments	Total		Governmental Activities	Business-Type Activities	Total Primary Government
	Governmental Funds	Internal Service Funds			
Cash deposits	\$ 72,941,656	\$ 25,208,549	\$ 98,150,205	\$ 745,059	\$ 98,895,264
Investment pools:					
LOGIC	11,318,141	-	11,318,141	-	11,318,141
Texas CLASS	335,505,377	-	335,505,377	-	335,505,377
Texas Range	2,827	-	2,827	-	2,827
Texas Connect	51,186,718	-	51,186,718	-	51,186,718
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	470,954,719	25,208,549	496,163,268	745,059	496,908,327
Investments					
Government Securities			-		-
US Agency Notes	52,735,604	-	52,735,604	-	52,735,604
US Treasury Notes	124,671,087	-	124,671,087	-	124,671,087
Commercial Paper	115,404,948	-	115,404,948	-	115,404,948
Total Cash and Investments	\$ 763,766,358	\$ 25,208,549	\$ 788,974,907	\$ 745,059	\$ 789,719,966

Fiduciary Funds and Component Units

Cash and Investments	Fiduciary Funds		Discretely Presented Component Units
	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 13,967,007	\$ -	\$ 11,115,940
Investment pools:			
LOGIC	-	-	6,149,318
Texas CLASS	23,750,155	-	73,241,938
Texas Range	-	-	1,213
TexPool	-	-	-
Money market funds	-	131,589	23,864,848
Totals cash and cash equivalents	37,717,162	131,589	114,373,257
Investments			
Government Securities			225,558,196
Commercial Paper	-	-	36,246,661
Fixed Income Fund	-	22,845,710	-
Domestic Equity Fund	-	23,662,914	-
International Equity Fund	-	10,873,829	-
Total Cash and Investments	\$ 37,717,162	\$ 57,514,042	\$ 376,178,114

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
February 28, 2025

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	\$ 2,105,000	\$ 2,189,200
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	26,155,000	31,725,750
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	47,990,000	55,754,950
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	43,655,000	55,470,000
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	54,725,000	66,585,975
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	19,145,000	21,597,750
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	2,823,859	3,137,359
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	10,420,000	11,683,544
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	40,290,000	53,372,050
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	27,490,000	38,908,000
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,285,000	26,326,650
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	21,645,000	27,806,250
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	18,290,000	24,568,050
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	31,960,000	28,233,875
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	48,050,000	77,206,250
33,650,000	Certificates of Obligation, Series 2022	3-00 - 5.00	2042	30,450,000	44,159,250
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	41,445,000	69,131,250
33,775,000	Certificates of Obligation, Series 2023	5.00	2043	31,710,000	48,879,000
82,130,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	79,660,000	152,111,050
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	100,620,000	192,540,000
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	108,505,000	170,775,500
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	33,350,000	52,486,750
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	87,800,000	125,829,750
	Total General Obligation Bonds			<u>\$ 927,568,859</u>	<u>\$ 1,380,478,203</u>
Notes Payable					
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 5,860,000	\$ 5,953,651
30,000,000	Tax Note Series 2022	3.50	2029	20,690,000	22,531,875
	Total Tax Notes			<u>\$ 26,550,000</u>	<u>\$ 28,485,526</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	13,164,559	14,243,043
100,140,000	EPICenter Financing	4.00 - 5.00	2050	100,140,000	162,622,650
2,050,832	Axon Tasers and Cameras financing#2	5.00	2031	1,153,955	1,248,491
2,263,306	Isilon Storage	3.31	2028	1,724,771	1,840,013
1,850,935	VxRail Servers	3.31	2028	1,410,520	1,504,765
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	1,010,621	1,126,504
	Total Capital Financing			<u>\$ 119,634,288</u>	<u>\$ 183,645,812</u>
Leases					
210,298	Mailing Equipment	2.467	2026	44,249	45,070
	Total Leases			<u>\$ 44,249</u>	<u>\$ 45,070</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	1,346,048	1,435,986
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	2,910,100	3,050,827
	Total SBITAs Payable			<u>\$ 12,073,412</u>	<u>\$ 13,073,105</u>



STATISTICAL SECTION

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

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

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

Page 2 of 2

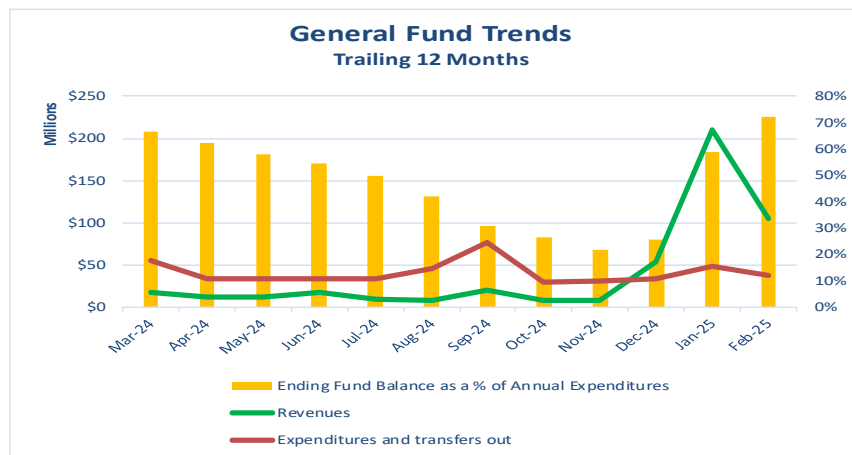
	Fiscal Year				Five Months Ended Feb 28,
	2021	2022	2023	2024	2025
Revenues					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 485,384,907
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	7,657,270
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	22,020,030
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	45,442,568
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	12,572,575
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	11,003,084
Total Revenues	643,321,928	613,680,076	643,622,653	706,181,101	584,080,434
Expenditures					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	42,380,890
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	6,513,029
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	67,360,781
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	37,878,195
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	25,536,692
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	410,664
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	38,746,338
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	3,257,507
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	9,526,386
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	82,803,623
Debt Service:					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	94,196,007
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	27,357,227
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	435,967,339
(Deficiency) of Revenues					
(Under) Expenditures	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)	148,113,095
Other Financing Sources (Uses)					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	13,982,086
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(13,982,086)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	3,503,021
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	9,683,723
Net Change in Fund Balances	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ 157,796,818

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	3/31/24	4/30/24	5/31/24	6/30/24	7/31/24	8/31/24
Revenues						
Property taxes	\$ 4,427,281	\$ 3,250,478	\$ 1,176,535	\$ 1,931,947	\$	\$ 225,531
Fines and fees	3,433,562	3,891,695	3,908,090	9,506,710	3,416,447	4,029,544
Intergovernmental	5,410,256	2,089,118	4,014,400	2,926,275	3,452,749	1,050,565
Earnings on investments	1,484,252	1,737,289	1,758,520	1,094,409	1,437,349	900,820
Miscellaneous	2,623,764	802,861	1,590,508	1,791,008	1,315,229	1,295,498
Total Revenues	17,379,115	11,771,441	12,448,053	17,250,349	9,621,774	7,501,958
Expenditures						
Current:						
General administration	19,332,688	5,622,957	6,149,970	5,773,695	5,836,452	10,620,735
Financial administration	1,563,763	1,174,845	1,128,021	1,171,777	1,187,322	1,556,972
Administration of justice	12,310,293	10,375,860	8,792,285	10,323,943	9,828,504	12,963,323
Construction and maintenance	443,956	362,624	385,408	419,105	313,718	449,815
Health and human services	5,722,982	4,077,727	5,628,875	5,080,136	4,245,151	6,784,977
Cooperative services	287,368	171,941	81,155	90,978	69,958	100,789
Public safety	8,745,890	6,625,569	6,266,017	6,432,645	6,906,023	8,671,372
Parks and recreation	952,192	478,016	378,292	364,135	354,225	532,870
Libraries and education	2,356,272	1,795,488	1,770,018	1,716,970	1,703,740	2,328,030
Capital Outlay	1,989,574	1,934,208	1,480,838	342,116	1,701,594	1,032,995
Debt issuance costs	-	-	(92,335)	-	-	-
Total Expenditures	53,704,978	32,619,235	31,968,544	31,715,500	32,146,687	45,041,878
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(36,325,863)	(20,847,794)	(19,520,491)	(14,465,151)	(22,524,913)	(37,539,920)
				(14,465,151)		-
Other Financing Sources (Uses)						
Transfers in	-	230,927	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,450,000)	(1,219,073)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)
Net Change in Fund Balances	(37,775,863)	(22,066,867)	(20,970,491)	(15,915,151)	(23,974,913)	(38,989,920)
Fund Balances, Beginning of Period	366,061,288	328,285,425	306,218,558	285,248,067	269,332,916	245,358,003
Fund Balances, End of Period	\$ 328,285,425	\$ 306,218,558	\$ 285,248,067	\$ 269,332,916	\$ 245,358,003	\$ 206,368,083

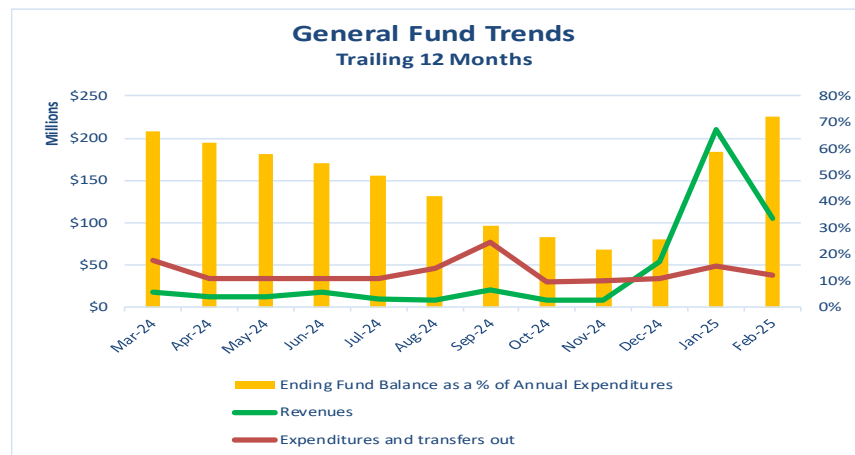


FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	9/30/24	10/31/24	11/30/24	12/31/24	1/31/25	2/28/25
Revenues						
Property taxes	\$ (151,565)	\$ 274,634	\$ 824,198	\$ 37,443,546	\$ 199,867,158	\$ 92,988,385
Fines and fees	4,921,563	3,160,981	3,388,299	4,146,128	3,713,140	3,994,647
Intergovernmental	15,383,153	3,362,802	1,459,164	9,853,430	3,710,267	4,863,045
Earnings on investments	987,392	272,567	685,033	448,071	1,155,239	1,583,941
Miscellaneous	(333,974)	1,283,758	1,658,286	2,017,245	1,456,197	1,485,289
Total Revenues	<u>20,806,569</u>	<u>8,354,742</u>	<u>8,014,980</u>	<u>53,908,420</u>	<u>209,902,001</u>	<u>104,915,307</u>
Expenditures						
Current:						
General administration	14,753,808	5,806,446	6,270,088	9,179,486	10,993,012	8,146,963
Financial administration	1,396,996	1,125,558	1,135,414	1,205,792	1,720,241	1,284,093
Administration of justice	10,810,233	9,105,453	9,181,000	11,078,225	13,852,484	10,218,520
Construction and maintenance	661,074	293,053	325,811	323,521	464,047	364,740
Health and human services	8,111,541	2,718,541	4,082,610	4,867,719	5,869,248	4,970,048
Cooperative services	196,039	64,876	77,700	76,193	109,481	82,414
Public safety	10,193,946	6,235,364	6,587,396	6,686,941	9,590,696	6,844,914
Parks and recreation	590,493	366,115	406,889	706,309	831,528	455,891
Libraries and education	1,927,518	1,524,386	1,746,111	2,024,520	2,319,878	1,888,575
Capital Outlay	<u>1,117,356</u>	<u>(860,009)</u>	<u>1,113,177</u>	<u>957,374</u>	<u>578,530</u>	<u>1,272,831</u>
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<u>49,759,004</u>	<u>26,379,783</u>	<u>30,926,196</u>	<u>37,106,080</u>	<u>46,329,145</u>	<u>35,528,989</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(28,952,435)</u>	<u>(18,025,041)</u>	<u>(22,911,216)</u>	<u>16,802,340</u>	<u>163,572,856</u>	<u>69,386,318</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	4,910,612	-	-
Transfers (out)	(26,500,861)	(2,900,000)	(153,312)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(26,500,861)</u>	<u>(2,900,000)</u>	<u>(153,312)</u>	<u>3,079,066</u>	<u>(1,831,546)</u>	<u>(1,831,546)</u>
Net Change in Fund Balances	<u>(55,453,296)</u>	<u>(20,925,041)</u>	<u>(23,064,528)</u>	<u>19,881,406</u>	<u>161,741,310</u>	<u>67,554,772</u>
Fund Balances, Beginning of Period	<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>	<u>288,547,934</u>
Fund Balances, End of Period	<u>\$ 150,914,787</u>	<u>\$ 129,989,746</u>	<u>\$ 106,925,218</u>	<u>\$ 126,806,624</u>	<u>\$ 288,547,934</u>	<u>\$ 356,102,706</u>



February 28, 2025 Monthly Financial Report