

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

For the Seven Months Ended April 30, 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

June 2, 2025

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

The Monthly Financial Report (the "MFR") for the Seven Months Ended April 30, 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,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS

STATEMENT OF NET POSITION

April 30, 2025

	Primary Government			Discretely Presented
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Cash and cash equivalents	\$ 412,779,232	\$ 686,923	\$ 413,466,155	\$ 115,352,343
Investments	280,036,263	-	280,036,263	263,892,055
Receivables:				
Taxes, net	26,594,700	-	26,594,700	-
Grants	7,058,463	-	7,058,463	-
Fines and fees	47,917,190	-	47,917,190	-
Other	23,572,462	775,411	24,347,873	14,576,936
Internal Balances	7,028,216	(7,028,216)	-	-
Prepaid items	48,382	80,068	128,450	-
Due from component units	1,408,062	-	1,408,062	-
Capital assets, not being depreciated	879,927,652	-	879,927,652	155,098,784
Capital assets, net of accumulated depreciation	3,361,470,102	3,447,801	3,364,917,903	410,863,463
Total Assets	<u>5,047,840,724</u>	<u>(2,038,013)</u>	<u>5,045,802,711</u>	<u>959,783,581</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	31,116,077	658,613	31,774,690	649,693
Retainage payable	12,759,237	-	12,759,237	1,455,635
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	17,542,860	236,440	17,779,300	125,000
Due to component units	(1,309,153)	-	(1,309,153)	-
Due to primary government	-	-	-	1,373,243
Due to other governments	6,238,447	-	6,238,447	-
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	1,111,551,115	-	1,111,551,115	513,841,821
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
Total Liabilities	<u>1,611,695,351</u>	<u>895,053</u>	<u>1,612,590,404</u>	<u>537,137,886</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	3,133,180,793	3,494,720	3,136,675,513	105,158,018
Restricted for:				
Debt service	82,424,522	-	82,424,522	40,229,028
Construction and maintenance	63,421,917	-	63,421,917	-
Other	32,479,994	-	32,479,994	-
Unrestricted	(79,873,565)	(6,427,786)	(86,301,351)	255,242,874
Total Net Position	<u>\$ 3,231,633,661</u>	<u>\$ (2,933,066)</u>	<u>\$ 3,228,700,595</u>	<u>\$ 400,629,920</u>

April 30, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 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	\$ 66,807,212	\$ 5,982,832	\$ 10,069,633	\$ -
Financial administration	9,367,953	1,657,090	-	-
Administration of justice	100,729,267	7,890,810	10,900,574	-
Construction and maintenance	108,051,884	3,757,222	-	7,836,335
Health and human services	43,462,194	11,057,349	22,640,407	-
Cooperative services	828,724	-	-	-
Public safety	62,273,072	10,662,658	2,517,601	-
Parks and recreation	8,510,044	(15,550)	708,035	-
Libraries and education	14,557,697	52,976	36,515	-
Interest on long-term debt	28,304,896	-	-	-
Total governmental activities	442,892,943	41,045,387	46,872,765	7,836,335
Business-Type Activities				
EPICenter Operations	4,374,544	2,669,251	1,000,000	-
Total Primary Government	\$ 447,267,487	\$ 43,714,638	\$ 47,872,765	\$ 7,836,335
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	20,000,940	35,722,029	-	-
FB Grand Parkway Toll Road Authority	11,225,431	24,297,175	-	11,516
Non-Major Discretely Presented Component Units	-	-	-	-
Total Component Units	\$ 31,226,371	\$ 60,019,204	\$ -	\$ 11,516

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Seven Months Ended April 30, 2025

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (50,754,747)		\$ (50,754,747)	
Financial administration	(7,710,863)		(7,710,863)	
Administration of justice	(81,937,883)		(81,937,883)	
Construction and maintenance	(96,458,327)		(96,458,327)	
Health and human services	(9,764,438)		(9,764,438)	
Cooperative services	(828,724)		(828,724)	
Public safety	(49,092,813)		(49,092,813)	
Parks and recreation	(7,817,559)		(7,817,559)	
Libraries and education	(14,468,206)		(14,468,206)	
Interest on long-term debt	(28,304,896)		(28,304,896)	
Total governmental activities	(347,138,456)		(347,138,456)	
Business-Type Activities				
EPICenter Operations		\$ (705,293)	(705,293)	
Total Primary Government	(347,138,456)	(705,293)	(347,843,749)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				15,721,089
FB Grand Parkway Toll Road Authority				13,083,260
Non-Major Discretely Presented				-
Component Units				-
Total Component Units				28,804,349
General Revenues:				
Property taxes, penalties, and interest	512,051,587	-	512,051,587	-
Sales taxes	10,562,425	-	10,562,425	-
Earnings on investments	19,761,774	-	19,761,774	9,820,445
Miscellaneous	4,821,726	-	4,821,726	-
Total General Revenues	547,197,512	-	547,197,512	9,820,445
Changes in Net Position	200,059,056	(705,293)	199,353,763	38,624,794
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	\$ 3,231,633,661	\$ (2,933,066)	\$ 3,228,700,595	\$ 400,629,920

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****April 30, 2025****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 154,749,383	\$ 25,931,301	\$ 109,975,909	\$ 38,421
Investments	106,632,092	32,652,513	53,722,345	12,811,840
Taxes receivable, net	18,737,952	6,172,206	-	-
Grants receivable	4,891,076	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	733,023	22,670,696	-	-
Due from other funds	91,863,021	-	-	-
Due from component units	1,373,243	-	-	-
Prepaid items	26,882	-	-	-
Total Assets	\$ 426,923,862	\$ 87,426,716	\$ 163,698,254	\$ 12,850,261
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 10,147,782	\$ -	\$ 618,824	\$ -
Accrued payroll	10,028,513	-	-	-
Retainage payable	1,582,569	-	11,108,807	49,857
Due to other funds	(426,236)	(2)	82,268,972	365,492
Due to other governments	2,664,199	-	-	-
Unearned revenues	5,872,217	-	-	12,434,912
Total Liabilities	28,525,072	(2)	93,996,603	12,850,261
Deferred Inflows of Resources				
Unavailable revenue-property taxes	18,737,952	6,172,206	-	-
Unavailable revenue-other	47,917,190	26,848,002	-	-
Total Deferred Inflows of Resources	66,655,142	33,020,208	-	-
Fund Balances				
Nonspendable	26,882	-	-	-
Restricted	9,420,559	54,406,510	69,701,651	-
Committed	22,155,023	-	-	-
Unassigned	300,141,185	-	-	-
Total Fund Balances	331,743,648	54,406,510	69,701,651	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 426,923,862	\$ 87,426,716	\$ 163,698,254	\$ 12,850,261

FORT BEND COUNTY, TEXAS**BALANCE SHEET****GOVERNMENTAL FUNDS****April 30, 2025****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 42,690,207	\$ 60,151,202	\$ 393,536,423
Investments	46,354,928	27,862,544	280,036,262
Taxes receivable, net	-	1,684,542	26,594,700
Grants receivable	-	2,167,387	7,058,463
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,183,244	24,603,843
Due from other funds	-	428,472	92,291,493
Due from component units	-	-	1,373,243
Prepaid items	-	-	26,882
Total Assets	\$ 89,062,015	\$ 93,477,391	\$ 873,438,499
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 488,540	\$ 11,255,146
Accrued payroll	-	-	10,028,513
Retainage payable	18,004	-	12,759,237
Due to other funds	466,090	8,490,142	91,164,458
Due to other governments	-	3,673,335	6,337,534
Unearned revenues	-	29,991	18,337,120
Total Liabilities	484,094	12,682,008	148,538,036
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,684,817	26,594,975
Unavailable revenue-other	-	-	74,765,192
Total Deferred Inflows of Resources	-	1,684,817	101,360,167
Fund Balances			
Nonspendable	-	-	26,882
Restricted	88,577,921	79,110,566	301,217,207
Committed	-	-	22,155,023
Unassigned	-	-	300,141,185
Total Fund Balances	88,577,921	79,110,566	623,540,296
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 89,062,015	\$ 93,477,391	\$ 873,438,499



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
April 30, 2025

Total fund balances, governmental funds	\$ 623,540,296
---	----------------

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.	4,240,945,079
---	---------------

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	101,360,163
--	-------------

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	(1,080,524,868)
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.	15,647,718
---	------------

Net Position of Governmental Activities	<u>\$ 3,231,633,661</u>
---	-------------------------

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Seven Months Ended April 30, 2025****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 340,157,244	\$ 128,739,041	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	26,635,895	-	-	-
Intergovernmental	27,699,872	42,088	1,146,752	8,522,517
Earnings on investments	7,791,761	1,740,685	6,306,546	426,059
Miscellaneous	11,151,952	1,297,680	41,778	-
Total Revenues	413,436,724	131,819,494	7,495,076	8,948,576
Expenditures				
Current:				
General administration	60,167,741	-	1,219,994	-
Financial administration	8,891,268	-	46,212	-
Administration of justice	74,309,159	-	193,249	-
Construction and maintenance	2,531,765	-	26,139,265	-
Health and human services	32,876,673	-	335,562	2,714,504
Cooperative services	759,906	-	-	-
Public safety	49,827,596	-	545,936	-
Parks and recreation	4,226,387	-	578,612	-
Libraries and education	12,922,473	-	-	-
Capital Outlay	3,719,464	6,180,701	104,229,629	1,323,460
Debt Service:				
Principal	-	69,281,947	-	-
Interest and fiscal charges	-	27,372,754	-	-
Debt issuance costs	-	-	(10)	-
Total Expenditures	250,232,432	102,835,402	133,288,449	4,037,964
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,204,292	28,984,092	(125,793,373)	4,910,612
Other Financing Sources (Uses)				
Transfers in	29,835,612	523,524	-	-
Transfers (out)	(12,211,042)	(24,925,000)	-	(4,910,612)
General obligation bonds and notes issued	-	-	(1,028,828)	-
Lease and capital financing initiation	-	6,180,702	-	-
Total Other Financing Sources (Uses)	17,624,570	(18,220,774)	(1,028,828)	(4,910,612)
Net Change in Fund Balances	180,828,862	10,763,318	(126,822,201)	-
Fund Balances, Beginning of Year	150,914,786	43,643,192	196,523,852	-
Fund Balances, End of Period	\$ 331,743,648	\$ 54,406,510	\$ 69,701,651	\$ -

April 30, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Seven Months Ended April 30, 2025****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 29,314,817	\$ 498,211,102
Sales taxes	10,559,644	-	10,559,644
Fines and fees	-	5,828,836	32,464,731
Intergovernmental	-	16,820,917	54,232,146
Earnings on investments	2,011,076	1,482,587	19,758,714
Miscellaneous	-	2,572,504	15,063,914
Total Revenues	12,570,720	56,019,661	630,290,251
Expenditures			
Current:			
General administration	-	1,675,281	63,063,016
Financial administration	-	-	8,937,480
Administration of justice	-	19,152,180	93,654,588
Construction and maintenance	2,489,464	22,092,301	53,252,795
Health and human services	-	1,558,978	37,485,717
Cooperative services	-	-	759,906
Public safety	-	3,166,324	53,539,856
Parks and recreation	-	-	4,804,999
Libraries and education	-	26,135	12,948,608
Capital Outlay	-	2,548,037	118,001,291
Debt Service:			
Principal	-	-	69,281,947
Interest and fiscal charges	-	-	27,372,754
Debt issuance costs	-	-	(10)
Total Expenditures	2,489,464	50,219,236	543,102,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,081,256	5,800,425	87,187,304
Other Financing Sources (Uses)			
Transfers in	-	12,211,042	42,570,178
Transfers (out)	(523,524)	-	(42,570,178)
General obligation bonds and notes issued	-	-	(1,028,828)
Lease and capital financing initiation	-	-	6,180,702
Total Other Financing Sources (Uses)	(523,524)	12,211,042	5,151,874
 Net Change in Fund Balances	 9,557,732	 18,011,467	 92,339,178
Fund Balances, Beginning of Year	79,020,191	61,099,099	531,201,120
Fund Balances, End of Period	\$ 88,577,923	\$ 79,110,566	\$ 623,540,298

April 30, 2025 Monthly Financial Report

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 Seven Months Ended April 30, 2025**

Net change in fund balances - total governmental funds	\$ 92,339,178
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 \$115,446,674 was exceeded by depreciation of \$78,082,200 in the current period.	37,364,477
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.	(550,695)
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	69,281,947
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.	13,226,040
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.	(5,421,189)
Change in net position of governmental activities	<u>\$ 200,059,056</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.

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
April 30, 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	\$ 4,985,957	\$ 2,149,800	\$ 1,494,398	\$ 12,986,862	\$ 11,737,775
Investments	10,786,266	-	-	4,936,335	11,061,316
Taxes receivable, net	-	-	-	1,033,502	651,040
Grants receivable	-	-	18,999	-	-
Other receivables	-	-	11,200	20,613	1,151,431
Due from other funds	-	-	-	21,996	-
Total Assets	\$ 15,772,223	\$ 2,149,800	\$ 1,524,597	\$ 18,999,308	\$ 24,601,562
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,200	\$ 475,340
Due to other funds	-	31,829	2,706,806	2,028,502	1,238,349
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	31,829	2,706,806	2,041,702	1,713,689
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	1,033,502	651,040
Total Deferred Inflows of Resources	-	-	-	1,033,502	651,040
Fund Balances:					
Restricted	15,772,223	2,117,971	(1,182,209)	15,924,104	22,236,833
Total Fund Balances	15,772,223	2,117,971	(1,182,209)	15,924,104	22,236,833
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,772,223	\$ 2,149,800	\$ 1,524,597	\$ 18,999,308	\$ 24,601,562

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 48,569	\$ 132,958	\$ 502,228	\$ 7,977	\$ 110,673
Investments	-	1,078,627	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	58,785	1,477	-	-
Total Assets	\$ 48,569	\$ 1,270,370	\$ 503,705	\$ 7,977	\$ 110,673
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	44,904	9,032	-	842
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	44,904	9,032	-	842
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	48,569	1,225,466	494,673	7,977	109,831
Total Fund Balances	48,569	1,225,466	494,673	7,977	109,831
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 48,569	\$ 1,270,370	\$ 503,705	\$ 7,977	\$ 110,673

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 203,480	\$ 56,241	\$ 210,276	\$ 90,978	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,170	-	-	5	-
Total Assets	\$ 204,650	\$ 56,241	\$ 210,276	\$ 90,983	\$ -
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	204,650	56,241	210,276	90,983	-
Total Fund Balances	204,650	56,241	210,276	90,983	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 204,650	\$ 56,241	\$ 210,276	\$ 90,983	\$ -

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 68,130	\$ 5,908,121	\$ 109,940	\$ 1,193,898	\$ 7,142,862
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	184,360	-	-	-
Total Assets	\$ 68,130	\$ 6,092,481	\$ 109,940	\$ 1,193,898	\$ 7,142,862
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	3,773	180,259	-	12,318	85,986
Due to other governments	-	-	-	-	3,207,310
Unearned revenues	-	-	-	-	-
Total Liabilities	3,773	180,259	-	12,318	3,293,296
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	64,357	5,912,222	109,940	1,181,580	3,849,566
Total Fund Balances	64,357	5,912,222	109,940	1,181,580	3,849,566
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 68,130	\$ 6,092,481	\$ 109,940	\$ 1,193,898	\$ 7,142,862

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 24,062	\$ 231,978	\$ 94	\$ 202,480	\$ (621,270)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	1,891	2,142,597
Other receivables	-	-	-	-	-
Due from other funds	3	-	-	-	-
Total Assets	<u>\$ 24,065</u>	<u>\$ 231,978</u>	<u>\$ 94</u>	<u>\$ 204,371</u>	<u>\$ 1,521,327</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	2,347	29,807
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,347</u>	<u>29,807</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	24,065	231,978	94	202,024	1,491,245
Total Fund Balances	<u>24,065</u>	<u>231,978</u>	<u>94</u>	<u>202,024</u>	<u>1,491,245</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,065</u>	<u>\$ 231,978</u>	<u>\$ 94</u>	<u>\$ 204,371</u>	<u>\$ 1,521,327</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 228,884	\$ 7,028	\$ 151,270	\$ 2,453,686	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,900	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 228,884	\$ 7,028	\$ 151,270	\$ 2,457,586	\$ 827,079
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	4,771	1,724,626	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	4,771	1,724,626	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Restricted	228,884	7,028	146,499	732,960	827,079
Total Fund Balances	228,884	7,028	146,499	732,960	827,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 228,884	\$ 7,028	\$ 151,270	\$ 2,457,586	\$ 827,079

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 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	\$ 3,842,296	\$ 3,662,492	\$ 60,151,202
Investments	-	-	27,862,544
Taxes receivable, net	-	-	1,684,542
Grants receivable	-	-	2,167,387
Other receivables	-	-	1,183,244
Due from other funds	159,900	776	428,472
Total Assets	<u>\$ 4,002,196</u>	<u>\$ 3,663,268</u>	<u>\$ 93,477,391</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 488,540
Due to other funds	361,699	24,292	8,490,142
Due to other governments	-	466,025	3,673,335
Unearned revenues	29,991	-	29,991
Total Liabilities	<u>391,690</u>	<u>490,317</u>	<u>12,682,008</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	-	1,684,817
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>1,684,817</u>
Fund Balances:			
Restricted	3,610,506	3,172,951	79,110,566
Total Fund Balances	<u>3,610,506</u>	<u>3,172,951</u>	<u>79,110,566</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,002,196</u>	<u>\$ 3,663,268</u>	<u>\$ 93,477,391</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 Seven Months Ended April 30, 2025**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 17,716,384	\$ 11,598,433
Fines and fees	-	-	-	3,186,079	-
Intergovernmental	236,608	652,531	194,094	216,635	2,639,377
Earnings on investments	379,636	39,751	64,147	339,315	464,546
Miscellaneous	-	-	1,677	134,869	30,638
Total Revenues	<u>616,244</u>	<u>692,282</u>	<u>259,918</u>	<u>21,593,282</u>	<u>14,732,994</u>
Expenditures					
Current:					
General administration	-	-	-	-	376,036
Administration of justice	-	-	12,136,887	-	-
Construction and maintenance	2	63,159	-	16,754,178	5,274,962
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>46,095</u>	<u>81,937</u>	<u>2,277,061</u>
Total Expenditures	<u>2</u>	<u>63,159</u>	<u>12,182,982</u>	<u>16,836,115</u>	<u>7,928,059</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	616,242	629,123	(11,923,064)	4,757,167	6,804,935
Other Financing Sources (Uses)					
Transfers in	-	-	12,057,730	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,057,730</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	616,242	629,123	134,666	4,757,167	6,804,935
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>\$ 15,772,223</u>	<u>\$ 2,117,971</u>	<u>\$ (1,182,209)</u>	<u>\$ 15,924,104</u>	<u>\$ 22,236,833</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 Seven Months Ended April 30, 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	-	329,924	44,540	-	1
Intergovernmental	-	-	-	-	-
Earnings on investments	73	28,723	752	13	148
Miscellaneous	26,280	-	-	-	36,515
Total Revenues	26,353	358,647	45,292	13	36,664
Expenditures					
Current:					
General administration	-	-	-	1,050	-
Administration of justice	-	356,717	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	7,552	-	-	-	-
Public safety	-	-	60,108	-	-
Libraries and education	-	-	-	1	26,134
Capital Outlay	-	-	-	-	-
Total Expenditures	7,552	356,717	60,108	1,051	26,134
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,801	1,930	(14,816)	(1,038)	10,530
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	18,801	1,930	(14,816)	(1,038)	10,530
Fund Balances, Beginning of Year	29,768	1,223,536	509,489	9,015	99,301
Fund Balances, End of Period	\$ 48,569	\$ 1,225,466	\$ 494,673	\$ 7,977	\$ 109,831

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 Seven Months Ended April 30, 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	8,795	-	-	1,160	-
Intergovernmental	-	-	-	17,168	-
Earnings on investments	288	82	-	-	-
Miscellaneous	-	-	385	-	-
Total Revenues	9,083	82	385	18,328	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	41,159	10,930	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	(1)	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	41,159	10,929	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,083	82	(40,774)	7,399	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	9,083	82	(40,774)	7,399	-
Fund Balances, Beginning of Year	195,567	56,159	251,050	83,584	-
Fund Balances, End of Period	\$ 204,650	\$ 56,241	\$ 210,276	\$ 90,983	\$ -

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 Seven Months Ended April 30, 2025**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,093,376	-	-	-
Intergovernmental	70,000	-	-	-	145,538
Earnings on investments	146	-	3,063	1,596	49,971
Miscellaneous	-	-	5,495	203,934	1,030,400
Total Revenues	70,146	1,093,376	8,558	205,530	1,225,909
Expenditures					
Current:					
General administration	84,275	974,517	1	239,402	-
Administration of justice	-	233,748	-	-	96,599
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,153,826
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	132,244
Total Expenditures	84,275	1,208,265	1	239,402	2,382,669
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,129)	(114,889)	8,557	(33,872)	(1,156,760)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(14,129)	(114,889)	8,557	(33,872)	(1,156,760)
Fund Balances, Beginning of Year	78,486	6,027,111	101,383	1,215,452	5,006,326
Fund Balances, End of Period	\$ 64,357	\$ 5,912,222	\$ 109,940	\$ 1,181,580	\$ 3,849,566

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 Seven Months Ended April 30, 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	326	-	-	-	-
Intergovernmental	-	118,836	94	5,679	2,957,637
Earnings on investments	-	231	-	254	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>326</u>	<u>119,067</u>	<u>94</u>	<u>5,933</u>	<u>2,957,637</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	85,034	1,466,392
Public safety	-	41,026	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>41,026</u>	<u>-</u>	<u>85,035</u>	<u>1,466,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	326	78,041	94	(79,102)	1,491,245
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	326	78,041	94	74,210	1,491,245
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>\$ 24,065</u>	<u>\$ 231,978</u>	<u>\$ 94</u>	<u>\$ 202,024</u>	<u>\$ 1,491,245</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 Seven Months Ended April 30, 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	230,839	60,656	26,134	3,535,405	-
Earnings on investments	1,495	15	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>232,334</u>	<u>60,671</u>	<u>26,134</u>	<u>3,535,405</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	3,450	-	86,514	2,802,445	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	53,643	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>10,700</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,450</u>	<u>53,643</u>	<u>97,214</u>	<u>2,802,445</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	228,884	7,028	(71,080)	732,960	-
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	228,884	7,028	(71,080)	732,960	-
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>\$ 228,884</u>	<u>\$ 7,028</u>	<u>\$ 146,499</u>	<u>\$ 732,960</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 Seven Months Ended April 30, 2025**

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 29,314,817
Fines and fees	1,164,635	-	5,828,836
Intergovernmental	5,713,686	-	16,820,917
Earnings on investments	108,342	-	1,482,587
Miscellaneous	7,573	1,094,738	2,572,504
Total Revenues	<u>6,994,236</u>	<u>1,094,738</u>	<u>56,019,661</u>
Expenditures			
Current:			
General administration	-	-	1,675,281
Administration of justice	3,383,730	-	19,152,180
Construction and maintenance	-	-	22,092,301
Health and human services	-	-	1,558,978
Public safety	-	857,722	3,166,324
Libraries and education	-	-	26,135
Capital Outlay	<u>-</u>	<u>-</u>	<u>2,548,037</u>
Total Expenditures	<u>3,383,730</u>	<u>857,722</u>	<u>50,219,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,610,506</u>	<u>237,016</u>	<u>5,800,425</u>
Other Financing Sources (Uses)			
Transfers in	-	-	12,211,042
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,211,042</u>
Net Change in Fund Balances	3,610,506	237,016	18,011,467
Fund Balances, Beginning of Year	<u>-</u>	<u>2,935,935</u>	<u>61,099,099</u>
Fund Balances, End of Period	<u>\$ 3,610,506</u>	<u>\$ 3,172,951</u>	<u>\$ 79,110,566</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
MAJ-754	Central Appraisal District Phase 2 Expansion
MAJ-756	Facilities Limited Tax Bonds, Series 2019
MAJ-757	Public Facilities Corp Lease Revenue Bonds, Series 2023
MAJ-764	Drainage District Permanent Imp. Bonds, Series 2020
MAJ-759	Offsite Sherrif Training Facility
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-777	Public Facilities Corporation
MAJ-778	Certificates of Obligation, Series 2024
MAJ-779	Unlimited Tax Road Bonds, Series 2024
MAJ-780	Unlimited Tax Road Bonds, Series 2025

FORT BEND COUNTY, TEXAS Page 1 of 4
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
April 30, 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	\$ -	\$ 1,642,652	\$ 2,055,469	\$ -
Investments	-	-	41,159,214	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 1,642,652</u>	<u>\$ 43,214,683</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	314,804	3,147,524	79,361
Due to other funds	-	-	2,600	2,235,284
Total Liabilities	<u>-</u>	<u>377,804</u>	<u>3,150,124</u>	<u>2,314,645</u>
Fund Balances				
Restricted	-	1,264,848	40,064,559	(2,314,645)
Total Fund Balances	<u>-</u>	<u>1,264,848</u>	<u>40,064,559</u>	<u>(2,314,645)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 1,642,652</u>	<u>\$ 43,214,683</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
April 30, 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	\$ 9,213,561	\$ 3,020,291	\$ 111,145	\$ 676,460
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 9,213,561</u>	<u>\$ 3,020,291</u>	<u>\$ 111,145</u>	<u>\$ 676,460</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Due to other funds	8,975	469,938	1,593,432	-
Total Liabilities	<u>8,975</u>	<u>469,938</u>	<u>1,593,432</u>	<u>-</u>
Fund Balances				
Restricted	9,204,586	2,550,353	(1,482,287)	676,460
Total Fund Balances	<u>9,204,586</u>	<u>2,550,353</u>	<u>(1,482,287)</u>	<u>676,460</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,213,561</u>	<u>\$ 3,020,291</u>	<u>\$ 111,145</u>	<u>\$ 676,460</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
April 30, 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	\$ 8,043,712	\$ 20,909,291	\$ -	\$ 15,271,986
Investments	-	-	-	12,563,131
Other receivables	-	-	-	-
Total Assets	<u>\$ 8,043,712</u>	<u>\$ 20,909,291</u>	<u>\$ -</u>	<u>\$ 27,835,117</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	390,722	197,486	-	1,196,672
Due to other funds	5,783,218	305,787	-	24,084,155
Total Liabilities	<u>6,173,940</u>	<u>1,059,097</u>	<u>-</u>	<u>25,280,827</u>
Fund Balances				
Restricted	1,869,772	19,850,194	-	2,554,290
Total Fund Balances	<u>1,869,772</u>	<u>19,850,194</u>	<u>-</u>	<u>2,554,290</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,043,712</u>	<u>\$ 20,909,291</u>	<u>\$ -</u>	<u>\$ 27,835,117</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
April 30, 2025

Page 4 of 4

Fund Number	MAJ-777	MAJ-779	MAJ-780	
	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
Assets				
Cash and cash equivalents	\$ -	\$ 49,031,342	\$ -	\$ 109,975,909
Investments	-	-	-	53,722,345
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 49,031,342</u>	<u>\$ -</u>	<u>\$ 163,698,254</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	5,782,238	-	11,108,807
Due to other funds	3,686,978	43,248,606	849,999	82,268,972
Total Liabilities	<u>3,686,978</u>	<u>49,030,844</u>	<u>849,999</u>	<u>93,996,603</u>
Fund Balances				
Restricted	(3,686,978)	498	(849,999)	69,701,651
Total Fund Balances	<u>(3,686,978)</u>	<u>498</u>	<u>(849,999)</u>	<u>69,701,651</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 49,031,342</u>	<u>\$ -</u>	<u>\$ 163,698,254</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 Seven Months Ended April 30, 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 Sheriff Training Facility
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	13,104	48,735	2,789,441	-
Miscellaneous	37,350	-	-	-
Total Revenues	<u>50,454</u>	<u>48,735</u>	<u>2,789,441</u>	<u>-</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	(1,012,526)	-	-	3,850
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>-</u>	<u>(1)</u>	<u>43,260,115</u>	<u>2,310,795</u>
Total Expenditures	<u>(1,012,526)</u>	<u>(1)</u>	<u>43,260,115</u>	<u>2,314,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,062,980</u>	<u>48,736</u>	<u>(40,470,674)</u>	<u>(2,314,645)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	(1,028,828)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,028,828)</u>	<u>-</u>
 Net Change in Fund Balances	1,062,980	48,736	(41,499,502)	(2,314,645)
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>\$ 1,264,848</u>	<u>\$ 40,064,559</u>	<u>\$ (2,314,645)</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 Seven Months Ended April 30, 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	253,431	101,483	158	17,935
Miscellaneous	-	-	3,197	-
Total Revenues	<u>253,431</u>	<u>101,483</u>	<u>3,355</u>	<u>17,935</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	266,097	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>155,564</u>	<u>1,980,194</u>	<u>249,999</u>	<u>-</u>
Total Expenditures	<u>421,661</u>	<u>1,980,194</u>	<u>443,970</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(168,230)</u>	<u>(1,878,711)</u>	<u>(440,615)</u>	<u>17,935</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	(168,230)	(1,878,711)	(440,615)	17,935
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>\$ 9,204,586</u>	<u>\$ 2,550,353</u>	<u>\$ (1,482,287)</u>	<u>\$ 676,460</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 Seven Months Ended April 30, 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	\$ -	\$ -	\$ -	\$ 128,640
Earnings on investments	217,680	608,828	3,493	861,788
Miscellaneous	-	-	-	1,231
Total Revenues	<u>217,680</u>	<u>608,828</u>	<u>3,493</u>	<u>991,659</u>
Expenditures				
Current:				
General administration	-	-	-	1,121,254
Administration of justice	-	-	-	193,249
Construction and maintenance	406	(85,083)	8,344	-
Health and human services	-	-	-	335,562
Public safety	-	-	-	343,514
Parks and recreation	508,988	-	-	69,624
Capital Outlay	<u>5,579,552</u>	<u>3,256,297</u>	<u>-</u>	<u>26,617,158</u>
Total Expenditures	<u>6,088,946</u>	<u>3,171,214</u>	<u>8,344</u>	<u>28,726,573</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,871,266)</u>	<u>(2,562,386)</u>	<u>(4,851)</u>	<u>(27,734,914)</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	(5,871,266)	(2,562,386)	(4,851)	(27,734,914)
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>\$ 1,869,772</u>	<u>\$ 19,850,194</u>	<u>\$ -</u>	<u>\$ 2,554,290</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 Seven Months Ended April 30, 2025**

Fund Number	MAJ-777	MAJ-779	MAJ-780	
	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ 1,018,112	\$ -	\$ 1,146,752
Earnings on investments	-	1,390,470	-	6,306,546
Miscellaneous	-	-	-	41,778
Total Revenues	<u>-</u>	<u>2,408,582</u>	<u>-</u>	<u>7,495,076</u>
Expenditures				
Current:				
General administration	98,740	-	-	1,219,994
Administration of justice	-	-	-	193,249
Construction and maintenance	-	26,458,952	305,254	26,139,265
Health and human services	-	-	-	335,562
Public safety	202,422	-	-	545,936
Parks and recreation	-	-	-	578,612
Capital Outlay	<u>3,385,816</u>	<u>16,889,395</u>	<u>544,745</u>	<u>104,229,629</u>
Total Expenditures	<u>3,686,978</u>	<u>43,348,337</u>	<u>849,999</u>	<u>133,288,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,686,978)</u>	<u>(40,939,755)</u>	<u>(849,999)</u>	<u>(125,793,373)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	(1,028,828)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,028,828)</u>
 Net Change in Fund Balances	(3,686,978)	(40,939,755)	(849,999)	(126,822,201)
Fund Balances, Beginning of Year	<u>-</u>	<u>40,940,253</u>	<u>-</u>	<u>196,523,852</u>
Fund Balances, End of Period	<u>\$ (3,686,978)</u>	<u>\$ 498</u>	<u>\$ (849,999)</u>	<u>\$ 69,701,651</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
April 30, 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	\$ 13,832,285	\$ 2,348,628	\$ 3,314,808	\$ 1,212,042	\$ 3,424,689
Investments	16,153,383	9,707,640	2,157,253	-	3,235,880
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 30,002,548	\$ 12,056,268	\$ 5,472,061	\$ 1,212,042	\$ 6,660,569
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	67,431	36,241	708	-	119,107
Total Liabilities	67,431	36,241	708	-	119,107
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	29,935,117	12,020,027	5,471,354	1,212,042	6,541,462
Total Fund Balances	29,935,117	12,020,027	5,471,354	1,212,042	6,541,462
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 30,002,548	\$ 12,056,268	\$ 5,472,062	\$ 1,212,042	\$ 6,660,569

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
April 30, 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	\$ 2,436,832	\$ 215,403	\$ 3,469,196	\$ 2,384,414	\$ 6,670,303
Investments	2,157,253	-	3,235,880	1,078,627	7,550,386
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 4,594,085</u>	<u>\$ 215,403</u>	<u>\$ 6,705,076</u>	<u>\$ 3,463,041</u>	<u>\$ 14,220,689</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	87,586	-	-	87,585	67,431
Total Liabilities	<u>87,586</u>	<u>-</u>	<u>(4,393)</u>	<u>109,982</u>	<u>67,431</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	4,506,502	215,402	6,709,469	3,353,058	14,153,258
Total Fund Balances	<u>4,506,502</u>	<u>215,402</u>	<u>6,709,469</u>	<u>3,353,058</u>	<u>14,153,258</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,594,088</u>	<u>\$ 215,402</u>	<u>\$ 6,705,076</u>	<u>\$ 3,463,040</u>	<u>\$ 14,220,689</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
April 30, 2025

Page 3 of 4

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchild</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 289,845	\$ 1,048,482	\$ 13,618	\$ 115,422	\$ 299,360
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 289,845</u>	<u>\$ 1,048,482</u>	<u>\$ 13,618</u>	<u>\$ 115,422</u>	<u>\$ 299,360</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	<u>289,844</u>	<u>1,048,483</u>	<u>13,619</u>	<u>115,422</u>	<u>299,360</u>
Total Fund Balances	<u>289,844</u>	<u>1,048,483</u>	<u>13,619</u>	<u>115,422</u>	<u>299,360</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 289,844</u>	<u>\$ 1,048,483</u>	<u>\$ 13,619</u>	<u>\$ 115,422</u>	<u>\$ 299,360</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
April 30, 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	\$ 449,313	\$ 42,832	\$ 1,122,735	\$ -	\$ 42,690,207
Investments	-	-	1,078,627	-	46,354,929
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 449,313</u>	<u>\$ 42,832</u>	<u>\$ 2,201,362</u>	<u>\$ -</u>	<u>\$ 89,062,016</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	-	-	-	-	466,089
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>484,093</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	449,313	42,833	2,201,361	-	88,577,926
Total Fund Balances	<u>449,313</u>	<u>42,833</u>	<u>2,201,361</u>	<u>-</u>	<u>88,577,926</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 449,313</u>	<u>\$ 42,833</u>	<u>\$ 2,201,361</u>	<u>\$ -</u>	<u>\$ 89,062,019</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 Seven Months Ended April 30, 2025**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	3,090,116	1,068,848	642,814	92,502	756,270
Earnings on investments	702,725	293,522	123,341	28,380	151,634
Miscellaneous	-	-	-	-	-
Total Revenues	3,792,841	1,362,370	766,155	120,882	907,904
Expenditures					
Current:					
Construction and maintenance	136,136	1,528,343	34,879	1,800	204,326
Capital Outlay	-	-	-	-	-
Total Expenditures	136,136	1,528,343	34,879	1,800	204,326
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,656,705	(165,973)	731,276	119,082	703,578
Other Financing Sources (Uses)					
Transfers (out)	-	(523,524)	-	-	-
Total Other Financing Sources (Uses)	-	(523,524)	-	-	-
 Net Change in Fund Balances	 3,656,705	 (689,497)	 731,276	 119,082	 703,578
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	\$ 29,935,117	\$ 12,020,027	\$ 5,471,354	\$ 1,212,042	\$ 6,541,462

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 Seven Months Ended April 30, 2025**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	693,596	28,804	943,966	1,311,969	1,652,312
Earnings on investments	103,052	290	150,613	63,229	322,072
Miscellaneous	-	-	-	-	-
Total Revenues	796,648	29,094	1,094,579	1,375,198	1,974,384
Expenditures					
Current:					
Construction and maintenance	167,530	(1)	24,396	233,848	139,603
Capital Outlay	-	-	-	-	-
Total Expenditures	167,530	(1)	24,396	233,848	139,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	629,118	29,095	1,070,183	1,141,350	1,834,781
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 629,118	 29,095	 1,070,183	 1,141,350	 1,834,781
Fund Balances, Beginning of Year	3,877,384	186,307	5,639,286	2,211,708	12,318,477
Fund Balances, End of Period	\$ 4,506,502	\$ 215,402	\$ 6,709,469	\$ 3,353,058	\$ 14,153,258

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 Seven Months Ended April 30, 2025**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	41,183	11,101	1,035	(66,483)	35,062
Earnings on investments	390	23,199	19	204	407
Miscellaneous	-	-	-	-	-
Total Revenues	41,573	34,300	1,054	(66,279)	35,469
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	39,172	31,902	1,055	(66,279)	33,068
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 39,172	 31,902	 1,055	 (66,279)	 33,068
Fund Balances, Beginning of Year	250,672	1,016,581	12,564	181,701	266,292
Fund Balances, End of Period	\$ 289,844	\$ 1,048,483	\$ 13,619	\$ 115,422	\$ 299,360

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 Seven Months Ended April 30, 2025**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	29,531	27,593	199,425	-	\$ 10,559,644
Earnings on investments	629	43	47,328	-	2,011,077
Miscellaneous	-	-	-	-	-
Total Revenues	30,160	27,636	246,753	-	12,570,721
Expenditures					
Current:					
Construction and maintenance	1,802	-	9,601	-	2,489,462
Capital Outlay	-	-	-	-	-
Total Expenditures	1,802	-	9,601	-	2,489,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,358	27,636	237,152	-	10,081,259
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
 Net Change in Fund Balances	 28,358	 27,636	 237,152	 -	 9,557,735
Fund Balances, Beginning of Year	420,955	15,197	1,964,209	-	79,020,191
Fund Balances, End of Period	\$ 449,313	\$ 42,833	\$ 2,201,361	\$ -	\$ 88,577,926

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Seven Months Ended April 30, 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	\$ 340,154,463	\$ (5,476,387)	98%
Fines and fees	49,552,575	49,552,575	24,721,997	(24,830,578)	50%
Intergovernmental	2,864,221	2,864,221	10,132,781	7,268,560	354%
Earnings on investments	8,507,117	8,507,117	7,760,383	(746,734)	91%
Miscellaneous	2,724,159	2,735,115	1,525,978	(1,209,137)	56%
Total Revenues	<u>409,278,922</u>	<u>409,289,878</u>	<u>384,295,602</u>	<u>(24,994,276)</u>	<u>94%</u>
Expenditures					
Current:					
General administration	101,269,635	100,774,490	52,049,165	48,725,325	52%
Financial administration	16,766,777	16,772,277	8,891,268	7,881,009	53%
Administration of justice	130,428,985	130,487,162	72,423,758	58,063,404	56%
Construction and maintenance	4,817,291	4,821,291	2,487,894	2,333,397	52%
Health and human services	51,693,337	52,007,346	25,477,952	26,529,394	49%
Cooperative services	1,453,089	1,465,809	759,906	705,903	52%
Public safety	78,231,864	78,213,890	40,136,337	38,077,553	51%
Parks and recreation	7,439,478	7,439,478	4,226,387	3,213,091	57%
Libraries and education	23,939,554	23,897,846	12,922,011	10,975,835	54%
Capital Outlay	<u>138,150</u>	<u>257,047</u>	<u>87,056</u>	<u>169,991</u>	<u>34%</u>
Total Expenditures	<u>416,178,160</u>	<u>416,136,636</u>	<u>219,461,734</u>	<u>196,674,902</u>	<u>53%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,899,238)</u>	<u>(6,846,758)</u>	<u>164,833,868</u>	<u>171,680,626</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>(12,211,042)</u>	<u>8,208,958</u>	
Total Other Financing Sources (Uses)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(7,300,430)</u>	<u>13,119,570</u>	
Net Change in Fund Balances - budgetary basis	<u>(27,319,238)</u>	<u>(27,266,758)</u>	<u>157,533,438</u>	<u>184,800,196</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>23,295,422</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>\$ 123,648,029</u>	<u>\$ 331,743,647</u>	<u>\$ 208,095,618</u>	

(a) See reconciliation on the following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Seven Months Ended April 30, 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	\$ 384,295,602	\$ 29,141,122	\$ 413,436,723
Expenditures	219,461,734	30,770,697	250,232,431
Excess (Deficiency) of Revenues Over (Under) Expenditures	164,833,868	(1,629,575)	163,204,292
Other Financing Sources (Uses)			
Transfers in	4,910,612	24,925,000	29,835,612
Transfers (out)	(12,211,042)	-	(12,211,042)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(7,300,430)	24,925,000	17,624,570
Net Change in Fund Balance	157,533,438	23,295,425	180,828,862
Fund Balance, Beginning of Year			150,914,787
Fund Balance, End of Period			<u>\$ 331,743,649</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Seven Months Ended April 30, 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	\$ 128,739,041	\$ (2,202,417)	98%
Intergovernmental	4,100,000	4,100,000	42,088	(4,057,912)	1%
Earnings on investments	1,000,000	1,000,000	1,740,685	740,685	174%
Miscellaneous	1,547,048	1,547,048	1,297,680	(249,368)	84%
Total Revenues	<u>137,588,506</u>	<u>137,588,506</u>	<u>131,819,494</u>	<u>(5,769,012)</u>	<u>96%</u>
Expenditures					
Debt Service:					
Principal	104,280,297	104,280,297	94,206,947	10,073,350	90%
Interest and fiscal charges	57,078,900	57,078,900	27,372,754	29,706,146	48%
Total Expenditures	<u>161,359,197</u>	<u>161,359,197</u>	<u>121,579,701</u>	<u>39,779,496</u>	<u>75%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,770,691)</u>	<u>(23,770,691)</u>	<u>10,239,793</u>	<u>34,010,484</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	523,524	523,524	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>523,524</u>	<u>523,524</u>	
Net Change in Fund Balances - Budgetary Basis	<u>(23,770,691)</u>	<u>(23,770,691)</u>	<u>10,763,317</u>	<u>34,534,008</u>	
Fund Balances, Beginning of Year	<u>13,742,581</u>	<u>43,643,192</u>	<u>43,643,192</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ (10,028,110)</u>	<u>\$ 19,872,501</u>	<u>\$ 54,406,509</u>	<u>\$ 34,534,008</u>	

	Actual Amounts			Actual Amounts
	Budgetary Basis	Tax Note Retirement	Subscription Issuance	GAAP Basis
Revenues	\$ 131,819,494	\$ -	\$ -	\$ 131,819,494
Expenditures	121,579,701	(24,925,001)	(6,180,702)	102,835,402
Excess of Revenues Over Expenditures	<u>10,239,793</u>	<u>24,925,001</u>	<u>6,180,702</u>	<u>28,984,092</u>
Other Financing Sources (uses)	<u>523,524</u>	<u>(24,925,000)</u>	<u>(6,180,702)</u>	<u>(18,220,774)</u>
Net Change in Fund Balance	<u>10,763,317</u>	<u>1</u>	<u>-</u>	<u>10,763,318</u>
Fund Balance, Beginning of Year				<u>43,643,192</u>
Fund Balance, End of Period				<u>\$ 54,406,510</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Seven Months Ended April 30, 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	\$ 17,716,384	\$ (358,043)	98%
Fines and fees	7,494,778	7,494,778	3,186,079	(4,308,699)	43%
Intergovernmental	365,000	365,000	216,635	(148,365)	59%
Earnings on investments	521,345	521,345	339,315	(182,030)	65%
Miscellaneous	216,705	216,705	134,869	(81,836)	62%
Total Revenues	26,672,255	26,672,255	21,593,282	(5,078,973)	81%
Expenditures					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	6,803,398	6,645,138	51%
Operating costs	17,521,140	17,521,140	9,935,262	7,585,878	57%
Information technology costs	16,931	16,931	136	16,795	1%
Capital acquisitions	304,529	304,529	97,316	207,213	32%
Total Expenditures	31,291,136	31,291,136	16,836,112	14,455,024	54%
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	4,757,170	9,376,051	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(3)	(3)	
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	\$ 15,924,102	\$ 9,376,048	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 21,593,282	\$ -	\$ 21,593,282
Expenditures	16,836,112	3	16,836,115
Net Change in Fund Balance	4,757,170	(3)	4,757,167
Fund Balance, Beginning of Year			11,166,935
Fund Balance, End of Period			\$ 15,924,102

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Seven Months Ended April 30, 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	\$ 11,598,433	\$ (333,528)	97%
Earnings on investments	375,000	375,000	464,546	89,546	124%
Miscellaneous	86,179	86,179	30,638	(55,541)	36%
Total Revenues	12,393,140	12,393,140	12,093,617	(299,523)	98%
Expenditures					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	4,176,243	4,021,725	51%
Operating costs	3,861,314	3,843,524	1,439,021	2,404,503	37%
Information technology costs	6,388	16,178	14,451	1,727	89%
Capital acquisitions	247,775	255,775	52,143	203,632	20%
Total Expenditures	12,313,445	12,313,445	5,681,858	6,631,587	46%
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	6,411,759	6,332,064	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	393,176	-	
Fund Balances, Beginning of Year	15,394,569	15,431,899	15,431,899	-	
Fund Balances, End of Period	\$ 15,474,264	\$ 15,511,594	\$ 22,236,834	\$ 6,725,240	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,093,617	\$ 2,639,377	\$ 14,732,994
Expenditures	5,681,858	2,246,201	7,928,059
Net Change in Fund Balance	6,411,759	393,176	6,804,935
Fund Balance, Beginning of Year			15,431,899
Fund Balance, End of Period			\$ 22,236,834

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
April 30, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 686,923	\$ 19,242,816
Due from other funds	-	6,196,557
Other receivables	775,411	27,718
Prepaid expenses	80,068	21,500
Total Current Assets	<u>1,542,402</u>	<u>25,488,591</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,447,801</u>	<u>452,675</u>
Total Noncurrent Assets	<u>3,447,801</u>	<u>452,675</u>
Total Assets	<u>4,990,203</u>	<u>25,941,266</u>
Liabilities		
Current Liabilities:		
Accounts payable	635,490	-
Benefits payable	23,154	4,334,976
Due to other funds	7,028,216	295,378
Unearned revenues	<u>236,410</u>	<u>-</u>
Total Current Liabilities	<u>7,923,270</u>	<u>4,630,354</u>
Noncurrent Liabilities:		
Benefits payable, long-term portion	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>7,923,270</u>	<u>10,293,548</u>
Net Position (Deficit)		
Net investment in capital assets	3,447,801	452,675
Unrestricted	<u>(6,380,868)</u>	<u>15,195,043</u>
Total Net Position (Deficit)	<u>\$ (2,933,067)</u>	<u>\$ 15,647,718</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,669,251	\$ 45,331,776
Total Operating Revenues	<u>2,669,251</u>	<u>45,331,776</u>
Operating Expenses		
Contractual services	2,548,373	12,463,039
Supplies	495,388	-
Benefits provided	-	38,269,136
Other	1,275,864	-
Depreciation	54,919	23,852
Capital outlay	-	-
Total Operating Expenses	<u>4,374,544</u>	<u>50,756,027</u>
Operating Income (Loss)	(1,705,293)	(5,424,251)
Non-Operating Revenues		
Earnings on investments	-	3,062
Subsidies	1,000,000	-
Total Non-Operating Revenues	<u>1,000,000</u>	<u>3,062</u>
Change in Net Position	(705,293)	(5,421,189)
Total Net Position, Beginning of Year	<u>(2,227,774)</u>	<u>21,068,907</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,933,067)</u>	<u>\$ 15,647,718</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Seven Months Ended April 30, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,548,840	\$ 45,482,336
Payment of benefits	23,154	(38,420,293)
Payments for services	(5,111,532)	(9,899,169)
Net Cash Provided (Used) by Operating Activities	(2,539,538)	(2,837,126)
Cash Flows from Investing Activities:		
Interest earned on investments	-	3,062
Net Cash Provided by Investing Activities	-	3,062
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	2,423,141	-
Net Cash Provided by Non-Capital Financing Activities	2,423,141	-
Net Increase (Decrease) in Cash and Cash Equivalents	(116,397)	(2,834,064)
Cash and Cash Equivalents, Beginning of Year	803,319	22,076,880
Cash and Cash Equivalents, End of Period	\$ 686,922	\$ 19,242,816
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,705,293)	\$ (5,424,251)
Adjustments to operations:		
Depreciation	54,919	23,852
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(462,667)	450,532
Decrease (Increase) in due from other funds	-	(299,972)
Decrease (Increase) in prepaid expenses	36,552	2,563,870
Increase (Decrease) in accounts payable	(365,792)	-
Increase (Decrease) in benefits payable	23,154	9,551,635
Increase (Decrease) in due to other funds	-	(9,702,792)
Increase (Decrease) in unearned revenue	(120,411)	-
Total Adjustments	(834,245)	2,587,125
Net Cash Provided (Used) by Operating Activities	\$ (2,539,538)	\$ (2,837,126)

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
April 30, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 5,722,679	\$ 13,520,137	\$ 19,242,816
Due from other funds	5,293,304	903,253	6,196,557
Due from component units	-	-	-
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>11,015,983</u>	<u>14,472,608</u>	<u>25,488,591</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>452,675</u>	<u>-</u>	<u>452,675</u>
Total Noncurrent Assets	<u>452,675</u>	<u>-</u>	<u>452,675</u>
Total Assets	<u>11,468,658</u>	<u>14,472,608</u>	<u>25,941,266</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	<u>202,988</u>	<u>92,390</u>	<u>295,378</u>
Total Current Liabilities	<u>202,988</u>	<u>4,427,366</u>	<u>4,630,354</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>5,866,182</u>	<u>4,427,366</u>	<u>10,293,548</u>
Net Position			
Net investment in capital assets	452,675	-	452,675
Unrestricted	<u>5,149,801</u>	<u>10,045,242</u>	<u>15,195,043</u>
Total Net Position	<u>\$ 5,602,476</u>	<u>\$ 10,045,242</u>	<u>\$ 15,647,718</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 39,452,438	\$ 5,879,338	\$ 45,331,776
Total Operating Revenues	<u>39,452,438</u>	<u>5,879,338</u>	<u>45,331,776</u>
Operating Expenses			
Contractual services	5,852,042	6,610,997	12,463,039
Benefits provided	34,490,791	3,778,345	38,269,136
Depreciation	23,852	-	23,852
Total Operating Expenses	<u>40,366,685</u>	<u>10,389,342</u>	<u>50,756,027</u>
Operating Income (Loss)	(914,247)	(4,510,004)	(5,424,251)
Non-Operating Revenues			
Earnings on investments	3,062	-	3,062
Total Non-Operating Revenues	<u>3,062</u>	<u>-</u>	<u>3,062</u>
Loss before transfers	(911,185)	(4,510,004)	(5,421,189)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
 Change in Net Position	(911,185)	(4,510,004)	(5,421,189)
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>\$ 5,602,476</u>	<u>\$ 10,045,242</u>	<u>\$ 15,647,718</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2025

	Employee Benefits	Other Self-Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	39,233,371	6,248,965	\$ 45,482,336
Payment of benefits	(34,554,538)	(3,865,755)	(38,420,293)
Payments for services	(5,852,042)	(4,047,127)	(9,899,169)
Net Cash Provided (Used) by Operating Activities	(1,173,209)	(1,663,917)	(2,837,126)
Cash Flows from Investing Activities:			
Interest earned on investments	3,062	-	3,062
Net Cash Provided by Investing Activities	3,062	-	3,062
Net Increase (Decrease) in Cash and Cash Equivalents	(1,170,147)	(1,663,917)	(2,834,064)
Cash and Cash Equivalents, Beginning of Year	6,892,827	15,184,053	22,076,880
Cash and Cash Equivalents, End of Period	\$ 5,722,680	\$ 13,520,136	\$ 19,242,816
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(914,247)	\$ (4,510,004)	\$ (5,424,251)
Adjustments to operations:			
Depreciation	23,852	-	23,852
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	(666,244)	366,272	(299,972)
Decrease (Increase) in other receivables	447,177	3,355	450,532
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	(5,460,206)	(4,242,586)	(9,702,792)
Total Adjustments	(258,962)	2,846,087	2,587,125
Net Cash Provided (Used) by Operating Activities	\$ (1,173,209)	\$ (1,663,917)	\$ (2,837,126)

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
April 30, 2025

	OPEB Trust Fund	Total Custodial Funds
Assets		
Cash and cash equivalents	\$ 1,315,766	\$ 50,346,814
Investments:		
Fixed Income Fund	21,107,302	-
Domestic Equity Fund	30,741,799	-
International Equity Fund	3,443,106	-
Total Assets	56,607,972	50,346,814
Liabilities		
Due to other governments	-	2,687,652
Due to others	-	878,357
Total Liabilities	-	3,566,009
Net Position		
Restricted for court activities	-	46,078,668
Restricted for tax collection	-	702,137
Restricted for benefits	56,607,972	-
Total Net Position	\$ 56,607,972	\$ 46,780,805

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Seven Months Ended April 30, 2025

	OPEB Trust Fund	Total Custodial Funds
Additions		
Court collections	\$ -	\$ 20,921,364
Property tax collections	-	1,611,076,176
Employer contributions		-
Earnings (Loss) on investments	(133,893)	669,078
Total Additions	(133,893)	1,632,666,618
Deductions		
Court activities	-	6,634,506
Property tax disbursements	-	1,611,375,082
Total Deductions	-	1,618,009,588
Change in fiduciary net position	(133,893)	14,657,030
Net Position - Beginning of Year	56,741,865	32,123,775
Net Position - End of Period	\$ 56,607,972	\$ 46,780,805

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
April 30, 2025

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 34,242,760	\$ 12,714,265	\$ 3,389,789	\$ 50,346,814
Total Assets	<u>34,242,760</u>	<u>12,714,265</u>	<u>3,389,789</u>	<u>50,346,814</u>
Liabilities				
Due to other governments	-	-	2,687,652	2,687,652
Due to others	646,261	232,096	-	878,357
Total Liabilities	<u>646,261</u>	<u>232,096</u>	<u>2,687,652</u>	<u>3,566,009</u>
Net Position				
Restricted for court activities	33,596,499	12,482,169	-	46,078,668
Restricted for tax collection activities	-	-	702,137	702,137
Total Net Position	<u>\$ 33,596,499</u>	<u>\$ 12,482,169</u>	<u>\$ 702,137</u>	<u>\$ 46,780,805</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Seven Months Ended April 30, 2025

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 18,219,229	\$ 2,702,135	\$ -	\$ 20,921,364
Property tax collections	-	-	1,611,076,176	1,611,076,176
Earnings of investments	426,540	242,538	-	669,078
Total Additions	18,645,769	2,944,673	1,611,076,176	1,632,666,618
Deductions				
Court activities	2,497,375	4,137,131	-	6,634,506
Property tax disbursements	-	-	1,611,375,082	1,611,375,082
Total Deductions	2,497,375	4,137,131	1,611,375,082	1,618,009,588
Change in fiduciary net position	16,148,394	(1,192,458)	(298,906)	14,657,030
Net Position - Beginning of Year	17,448,105	13,674,627	1,001,043	32,123,775
Net Position - End of Period	\$ 33,596,499	\$ 12,482,169	\$ 702,137	\$ 46,780,805

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
April 30, 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	\$ 90,736,038	\$ 18,881,250	\$ 1,353,298	\$ 115,352,343
Investments	-	-	176,214,146	87,677,909	-	263,892,055
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	8,996,587	5,571,096	-	14,576,936
Capital assets, not being depreciated	2,637,058	-	115,391,838	37,069,888	-	155,098,784
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	232,452,949	152,634,923	-	410,863,463
Total Assets	18,702,163	14,101,496	623,791,558	301,835,066	1,353,298	959,783,581
Deferred Outflows of Resources						
Deferred outflows-debt refunding	-	-	1,262,257	-	-	1,262,257
Total Deferred Outflows of Resources	-	-	1,262,257	-	-	1,262,257
Liabilities						
Accounts payable and accrued expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	946,328	509,307	-	1,455,635
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	1,088,273	284,970	-	1,373,243
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	17,859,383	125,000	345,164,955	173,988,548	-	537,137,886
Deferred Inflows of Resources						
Deferred inflows-debt refunding	-	-	1,407,264	7,711,780	-	9,119,044
Deferred inflows-leases	-	12,815,016	-	-	-	12,815,016
Total Deferred Inflows of Resources	-	12,815,016	1,407,264	7,711,780	-	21,934,060
Net Position (Deficit)						
Net investment in capital assets	(883,536)	-	99,108,048	6,933,506	-	105,158,018
Debt service	1,321,323	-	27,919,223	10,988,482	-	40,229,028
Unrestricted	404,993	1,161,480	151,454,325	102,212,750	9,326	255,242,874
Total Net Position (Deficit)	\$ 842,780	\$ 1,161,480	\$ 278,481,596	\$ 120,134,738	\$ 9,326	\$ 400,629,920

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 Seven Months Ended April 30, 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	\$ 12,792,618	\$ 35,722,029	\$ -	\$ -	\$ -
Interest on long-term debt	7,208,322	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	20,000,940	35,722,029	-	-	-
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	8,401,293	24,297,175	11,516	-	-
Interest on long-term debt	2,824,138	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	11,225,431	24,297,175	11,516	-	-
Non-Major Discretely Presented Component Units					
General Administration	-	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-	-
Totals Component Units	<u>\$ 31,226,371</u>	<u>\$ 60,019,204</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 the 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 Seven Months Ended April 30, 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	\$ 22,929,411	\$ -	\$ -	\$ 22,929,411
Interest on long-term debt	(7,208,322)	-	-	(7,208,322)
Debt service fees	-	-	-	-
Total Fort Bend County Toll Road Authority	15,721,089	-	-	15,721,089
Fort Bend Grand Parkway Toll Road Authority				
Toll road operations	-	15,907,398	-	15,907,398
Interest on long-term debt	-	(2,824,138)	-	(2,824,138)
Debt service fees	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	13,083,260	-	13,083,260
Non-Major Discretely Presented Component Units				
General Administration	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-
Totals Component Units	\$ 15,721,089	\$ 13,083,260	\$ -	\$ 28,804,349
General Revenues:				
Property Taxes			-	-
Earnings on investments	7,065,359	2,755,045	41	9,820,445
Total General Revenues	7,065,359	2,755,045	41	9,820,445
Changes in Net Position (Deficit)	22,786,448	15,838,305	41	38,624,794
Net Position (Deficit), Beginning of Year	255,695,148	104,296,433	9,285	362,005,126
Net Position (Deficit), End of Period	\$ 278,481,596	\$ 120,134,738	\$ 9,326	\$ 400,629,920

Note (1): The monthly financial statements of the 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

April 30, 2025

Primary Government

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 63,881,624	\$ 19,242,815	\$ 83,124,439	\$ 686,923	\$ 83,811,362
Investment pools:					
LOGIC	11,402,611	-	11,402,611	-	11,402,611
Texas CLASS	266,692,150	-	266,692,150	-	266,692,150
Texas Range	2,848	-	2,848	-	2,848
Texas Connect	51,557,190	-	51,557,190	-	51,557,190
Money market funds	-	-	-	-	-
Totals cash and cash equivalents	393,536,423	19,242,815	412,779,238	686,923	413,466,161
Investments					
Government Securities			-		-
US Agency Notes	52,843,205	-	52,843,205	-	52,843,205
US Treasury Notes	125,506,585	-	125,506,585	-	125,506,585
Commercial Paper	101,686,472	-	101,686,472	-	101,686,472
Total Cash and Investments	\$ 673,572,685	\$ 19,242,815	\$ 692,815,500	\$ 686,923	\$ 693,502,423

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely Presented Component Units
Cash and Investments	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 12,233,078	\$ -	\$ 13,634,984
Investment pools:			
LOGIC	-	-	6,195,210
Texas CLASS	38,113,736	-	71,494,164
Texas Range	-	-	1,222
TexPool	-	-	-
Money market funds	-	1,315,766	24,026,763
Totals cash and cash equivalents	50,346,814	1,315,766	115,352,343
Investments			
Government Securities			227,596,364
Commercial Paper	-	-	36,295,691
Fixed Income Fund	-	21,107,302	-
Domestic Equity Fund	-	30,741,799	-
International Equity Fund	-	3,443,106	-
Total Cash and Investments	\$ 50,346,814	56,607,972	\$ 379,244,398

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
April 30, 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	24,995,000	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	102,250,000	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>\$ 922,233,859</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	33,309	33,803
	Total Leases			<u>\$ 33,309</u>	<u>\$ 33,803</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

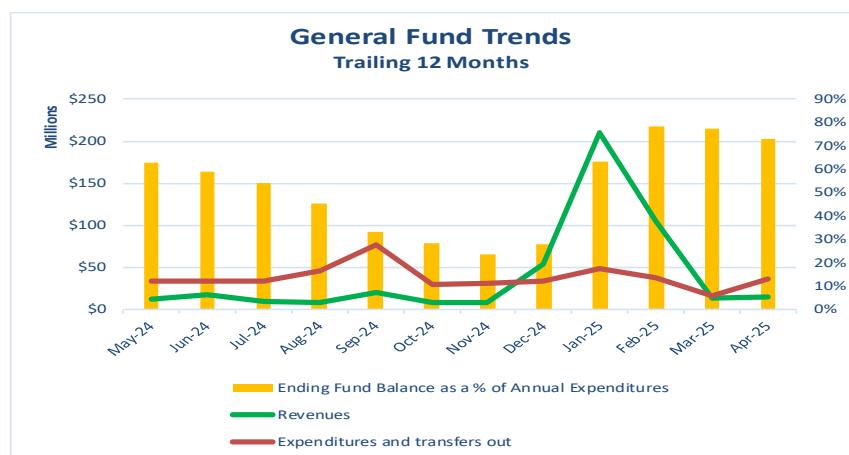
FORT BEND COUNTY, TEXAS**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -
MODIFIED ACCRUAL BASIS OF ACCOUNTING
LAST TEN FISCAL YEARS
(UNAUDITED)****Page 2 of 2**

	Fiscal Year				Seven Months Ended Apr 30,
	2021	2022	2023	2024	2025
Revenues					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 498,211,102
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	10,559,644
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	32,464,731
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	54,232,146
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	19,758,714
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	15,063,914
Total Revenues	643,321,928	613,680,076	643,622,653	706,181,101	630,290,251
Expenditures					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	63,063,016
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	8,937,480
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	93,654,588
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	53,252,795
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	37,485,717
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	759,906
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	53,539,856
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	4,804,999
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	12,948,608
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	118,001,291
Debt Service:					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	69,281,947
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	27,372,754
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	(10)
Total Expenditures	827,632,011	692,612,809	728,553,935	841,653,379	543,102,947
(Deficiency) of Revenues					
(Under) Expenditures	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)	87,187,304
Other Financing Sources (Uses)					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	42,570,178
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(42,570,178)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	(1,028,828)
Refunding bonds issued	-	-	-	-	-
Premium on bonds issued	8,483,750	13,478,268	12,577,192	37,888,190	-
Payments to current refunding bond agent	-	-	-	-	-
Tax Notes/ Capital Leases issued	100,349,229	22,018,098	10,041,880	9,444,465	6,180,702
Total Other Financing Sources (Uses)	180,447,979	116,185,366	148,589,072	366,227,655	5,151,874
Net Change in Fund Balances	\$ (3,862,104)	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ 92,339,178

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

Page 1 of 2

	5/31/24	6/30/24	7/31/24	8/31/24	9/30/24	10/31/24
Revenues						
Property taxes	\$ 1,176,535	\$ 1,931,947	\$	\$ 225,531	\$ (151,565)	\$ 274,634
Fines and fees	3,908,090	9,506,710	3,416,447	4,029,544	4,921,563	3,160,981
Intergovernmental	4,014,400	2,926,275	3,452,749	1,050,565	15,383,153	3,362,802
Earnings on investments	1,758,520	1,094,409	1,437,349	900,820	987,392	272,567
Miscellaneous	1,590,508	1,791,008	1,315,229	1,295,498	(333,974)	1,283,758
Total Revenues	12,448,053	17,250,349	9,621,774	7,501,958	20,806,569	8,354,742
Expenditures						
Current:						
General administration	6,149,970	5,773,695	5,836,452	10,620,735	14,753,808	5,806,446
Financial administration	1,128,021	1,171,777	1,187,322	1,556,972	1,396,996	1,125,558
Administration of justice	8,792,285	10,323,943	9,828,504	12,963,323	10,810,233	9,105,453
Construction and maintenance	385,408	419,105	313,718	449,815	661,074	293,053
Health and human services	5,628,875	5,080,136	4,245,151	6,784,977	8,111,541	2,718,541
Cooperative services	81,155	90,978	69,958	100,789	196,039	64,876
Public safety	6,266,017	6,432,645	6,906,023	8,671,372	10,193,946	6,235,364
Parks and recreation	378,292	364,135	354,225	532,870	590,493	366,115
Libraries and education	1,770,018	1,716,970	1,703,740	2,328,030	1,927,518	1,524,386
Capital Outlay	1,480,838	342,116	1,701,594	1,032,995	1,117,356	(860,009)
Debt issuance costs	(92,335)	-	-	-	-	-
Total Expenditures	31,968,544	31,715,500	32,146,687	45,041,878	49,759,004	26,379,783
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	(19,520,491)	(14,465,151)	(22,524,913)	(37,539,920)	(28,952,435)	(18,025,041)
				(37,539,920)		-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)
Net Change in Fund Balances	(20,970,491)	(15,915,151)	(23,974,913)	(38,989,920)	(55,453,296)	(20,925,041)
Fund Balances, Beginning of Period	306,218,558	285,248,067	269,332,916	245,358,003	206,368,083	150,914,787
Fund Balances, End of Period	\$ 285,248,067	\$ 269,332,916	\$ 245,358,003	\$ 206,368,083	\$ 150,914,787	\$ 129,989,746



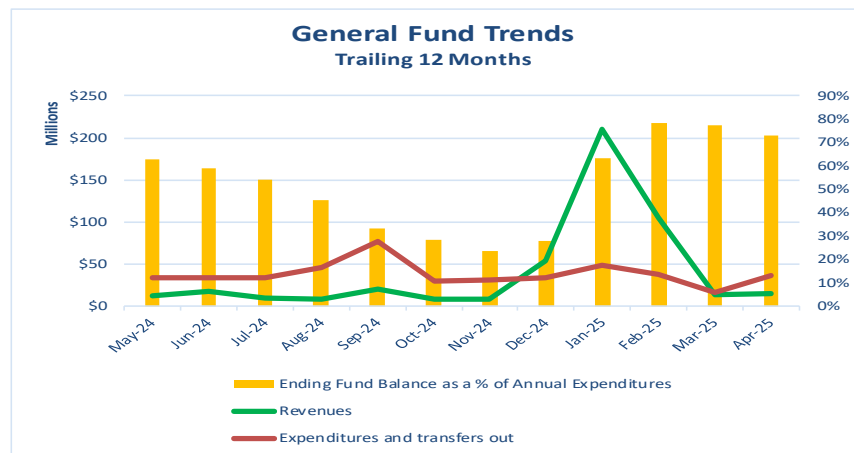
April 30, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	11/30/24	12/31/24	1/31/25	2/28/25	3/31/25	4/30/25
Revenues						
Property taxes	\$ 824,198	\$ 37,443,546	\$ 199,867,158	\$ 92,988,385	\$ 6,108,003	\$ 2,651,320
Fines and fees	3,388,299	4,146,128	3,713,140	3,994,647	4,138,143	4,094,557
Intergovernmental	1,459,164	9,853,430	3,710,267	4,863,045	404,533	4,046,631
Earnings on investments	685,033	448,071	1,155,239	1,583,941	783,686	2,863,224
Miscellaneous	1,658,286	2,017,245	1,456,197	1,485,289	1,488,182	1,762,995
Total Revenues	8,014,980	53,908,420	209,902,001	104,915,307	12,922,547	15,418,727
Expenditures						
Current:						
General administration	6,270,088	9,179,486	10,993,012	8,146,963	13,584,350	6,187,396
Financial administration	1,135,414	1,205,792	1,720,241	1,284,093	1,204,019	1,216,151
Administration of justice	9,181,000	11,078,225	13,852,484	10,218,520	10,396,497	10,476,980
Construction and maintenance	325,811	323,521	464,047	364,740	395,004	365,589
Health and human services	4,082,610	4,867,719	5,869,248	4,970,048	5,010,813	5,357,694
Cooperative services	77,700	76,193	109,481	82,414	176,141	173,101
Public safety	6,587,396	6,686,941	9,590,696	6,844,914	6,717,195	7,165,090
Parks and recreation	406,889	706,309	831,528	455,891	412,438	1,047,217
Libraries and education	1,746,111	2,024,520	2,319,878	1,888,575	1,627,035	1,791,968
Capital Outlay	1,113,177	957,374	578,530	1,272,831	178,355	479,206
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	30,926,196	37,106,080	46,329,145	35,528,989	39,701,847	34,260,392
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(22,911,216)	16,802,340	163,572,856	69,386,318	(26,779,300)	(18,841,665)
Other Financing Sources (Uses)						
Transfers in	-	4,910,612	-	-	24,925,000	-
Transfers (out)	(153,312)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(153,312)	3,079,066	(1,831,546)	(1,831,546)	23,093,454	(1,831,546)
Net Change in Fund Balances	(23,064,528)	19,881,406	161,741,310	67,554,772	(3,685,846)	(20,673,211)
Fund Balances, Beginning of Period	129,989,746	106,925,218	126,806,624	288,547,934	356,102,706	352,416,860
Fund Balances, End of Period	\$ 106,925,218	\$ 126,806,624	\$ 288,547,934	\$ 356,102,706	\$ 352,416,860	\$ 331,743,649



April 30, 2025 Monthly Financial Report