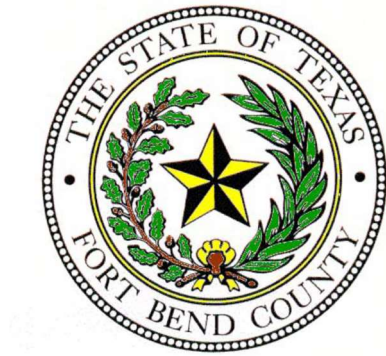


**FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTS
(Unaudited and Unadjusted)**

For the Eight Months Ended May 31, 2025



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
MONTHLY FINANCIAL REPORTING PACKAGE
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COUNTY AUDITOR

Fort Bend County, Texas

Robert Ed Sturdivant
County Auditor

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June 27, 2025

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

The Monthly Financial Report (the "MFR") for the Eight Months Ended May 31, 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

May 31, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 364,721,642	\$ 686,923	\$ 365,408,565	\$ 124,384,154
Investments	275,163,039	-	275,163,039	263,069,230
Receivables:				
Taxes, net	26,594,700	-	26,594,700	-
Grants	5,529,555	-	5,529,555	-
Fines and fees	47,917,190	-	47,917,190	-
Other	22,561,755	775,411	23,337,166	9,253
Internal Balances	7,045,716	(7,045,716)	-	-
Prepaid items	53,895	80,068	133,963	-
Due from component units	1,163,947	-	1,163,947	-
Capital assets, not being depreciated	893,617,396	-	893,617,396	160,244,819
Capital assets, net of accumulated depreciation	3,403,683,521	3,440,233	3,407,123,754	409,412,922
Total Assets	<u>5,048,052,356</u>	<u>(2,063,081)</u>	<u>5,045,989,275</u>	<u>957,120,378</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	23,084,543	658,613	23,743,156	649,693
Retainage payable	11,942,280	-	11,942,280	1,648,672
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	20,812,383	236,440	21,048,823	125,000
Due to component units	-	-	-	-
Due to primary government	-	-	-	1,163,946
Due to other governments	6,409,704	-	6,409,704	-
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>1,607,596,793</u>	<u>895,053</u>	<u>1,608,491,846</u>	<u>537,121,626</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	3,167,596,388	3,494,720	3,171,091,108	103,656,585
Restricted for:				
Debt service	82,902,259	-	82,902,259	40,176,005
Construction and maintenance	62,503,332	-	62,503,332	-
Other	31,946,858	-	31,946,858	-
Unrestricted	(109,004,986)	(6,452,854)	(115,457,840)	255,494,359
Total Net Position	<u>\$ 3,235,943,851</u>	<u>\$ (2,958,134)</u>	<u>\$ 3,232,985,717</u>	<u>\$ 399,326,949</u>

May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 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	\$ 77,180,212	\$ 3,110,172	\$ 11,193,949	\$ -
Financial administration	10,547,308	2,082,698	-	-
Administration of justice	114,638,138	8,402,668	11,253,204	-
Construction and maintenance	72,746,084	4,643,239	-	9,111,989
Health and human services	50,254,755	12,358,131	27,132,936	-
Cooperative services	920,247	-	-	-
Public safety	71,050,256	11,992,161	2,648,291	-
Parks and recreation	9,760,801	(15,550)	755,381	-
Libraries and education	16,517,297	53,976	42,936	-
Interest on long-term debt	28,305,896	-	-	-
Total governmental activities	451,920,994	42,627,495	53,026,697	9,111,989
Business-Type Activities				
EPICenter Operations	4,399,612	2,669,251	1,000,000	-
Total Primary Government	\$ 456,320,606	\$ 45,296,746	\$ 54,026,697	\$ 9,111,989
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	22,912,198	36,448,551	-	-
FB Grand Parkway Toll Road Authority	11,971,900	24,904,260	-	11,516
Non-Major Discretely Presented				
Component Units	-	-	-	-
Total Component Units	\$ 34,884,098	\$ 61,352,811	\$ -	\$ 11,516

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Eight Months Ended May 31, 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	\$ (62,876,091)		\$ (62,876,091)	
Financial administration	(8,464,610)		(8,464,610)	
Administration of justice	(94,982,266)		(94,982,266)	
Construction and maintenance	(58,990,856)		(58,990,856)	
Health and human services	(10,763,688)		(10,763,688)	
Cooperative services	(920,247)		(920,247)	
Public safety	(56,409,804)		(56,409,804)	
Parks and recreation	(9,020,970)		(9,020,970)	
Libraries and education	(16,420,385)		(16,420,385)	
Interest on long-term debt	(28,305,896)		(28,305,896)	
Total governmental activities	(347,154,813)		(347,154,813)	
Business-Type Activities				
EPICenter Operations		\$ (730,361)	(730,361)	
Total Primary Government	(347,154,813)	(730,361)	(347,885,174)	
Component Units:				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				13,536,353
FB Grand Parkway Toll Road Authority				12,943,876
Non-Major Discretely Presented				
Component Units				-
Total Component Units				26,480,229
General Revenues:				
Property taxes, penalties, and interest	513,831,804	-	513,831,804	1,343,972
Sales taxes	12,390,502	-	12,390,502	-
Earnings on investments	20,038,470	-	20,038,470	9,497,622
Miscellaneous	5,263,365	-	5,263,365	-
Total General Revenues	551,524,141	-	551,524,141	10,841,594
Changes in Net Position	204,369,328	(730,361)	203,638,967	37,321,823
Net Position, Beginning of Year, as restated	3,031,574,523	(2,227,773)	3,029,346,750	362,005,126
Net Position, End of Period	\$ 3,235,943,851	\$ (2,958,134)	\$ 3,232,985,717	\$ 399,326,949

May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS
**BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2025**

Page 1 of 2

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Assets				
Cash and cash equivalents	\$ 131,826,101	\$ 26,409,038	\$ 88,305,864	\$ 46,620
Investments	106,632,092	32,652,513	48,849,122	12,811,840
Taxes receivable, net	18,737,952	6,172,206	-	-
Grants receivable	1,847,460	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	(293,889)	22,670,696	-	-
Due from other funds	86,585,189	-	-	-
Due from component units	1,163,947	-	-	-
Prepaid items	29,445	-	-	-
Total Assets	\$ 394,445,487	\$ 87,904,453	\$ 137,154,986	\$ 12,858,460
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 12,101,238	\$ -	\$ 618,824	\$ -
Accrued payroll	4,799	-	-	-
Retainage payable	530,522	-	11,308,157	85,598
Due to other funds	250,429	(2)	78,030,228	1,059,212
Due to other governments	3,279,831	-	-	-
Unearned revenues	5,797,470	-	-	11,713,650
Total Liabilities	21,964,289	(2)	89,957,209	12,858,460
Deferred Inflows of Resources				
Unavailable revenue-property taxes	18,737,952	6,172,206	-	-
Unavailable revenue-other	47,917,190	22,848,002	-	-
Total Deferred Inflows of Resources	66,655,142	29,020,208	-	-
Fund Balances				
Nonspendable	29,445	-	-	-
Restricted	9,437,160	58,884,247	47,197,777	-
Committed	22,086,002	-	-	-
Unassigned	274,273,450	-	-	-
Total Fund Balances	305,826,056	58,884,247	47,197,777	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 394,445,487	\$ 87,904,453	\$ 137,154,986	\$ 12,858,460

May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS**BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2025**

Page 2 of 2

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Assets			
Cash and cash equivalents	\$ 43,901,796	\$ 56,127,868	\$ 346,617,287
Investments	46,354,928	27,862,544	275,163,039
Taxes receivable, net	-	1,684,542	26,594,700
Grants receivable	-	3,682,096	5,529,556
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,168,516	23,562,203
Due from other funds	-	264,999	86,850,188
Due from component units	-	-	1,163,947
Prepaid items	-	2,950	32,395
Total Assets	\$ 90,273,604	\$ 90,793,515	\$ 813,430,505
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 488,540	\$ 13,208,602
Accrued payroll	-	-	4,799
Retainage payable	18,004	-	11,942,281
Due to other funds	361	7,347,785	86,688,013
Due to other governments	-	3,302,283	6,582,114
Unearned revenues	-	29,991	17,541,111
Total Liabilities	18,365	11,168,599	135,966,920
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,684,817	26,594,975
Unavailable revenue-other	-	-	70,765,192
Total Deferred Inflows of Resources	-	1,684,817	97,360,167
Fund Balances			
Nonspendable	-	2,950	32,395
Restricted	90,255,239	77,937,149	283,711,572
Committed	-	-	22,086,002
Unassigned	-	-	274,273,450
Total Fund Balances	90,255,239	77,940,099	580,103,418
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 90,273,604	\$ 90,793,515	\$ 813,430,505

May 31, 2025 Monthly Financial Report



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
May 31, 2025

Total fund balances, governmental funds	\$ 580,103,418
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	4,296,850,158
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	93,360,159
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.

Bonds, notes, leases and technology liabilities	(1,080,524,868)
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.	15,489,710
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Net Position of Governmental Activities	<u>\$ 3,235,943,850</u>
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FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Eight Months Ended May 31, 2025****Page 1 of 2**

	General Fund	Debt Service Fund	Capital Projects Fund	COVID Response Fund
Revenues				
Property taxes	\$ 340,027,051	\$ 129,197,778	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	30,151,598	-	-	-
Intergovernmental	32,290,444	4,042,088	1,146,756	9,243,779
Earnings on investments	8,037,909	1,740,685	6,336,563	426,059
Miscellaneous	12,575,667	1,317,680	41,778	-
Total Revenues	423,082,669	136,298,231	7,525,097	9,669,838
Expenditures				
Current:				
General administration	67,701,469	-	1,412,944	-
Financial administration	10,063,783	-	46,212	-
Administration of justice	84,633,324	-	193,249	-
Construction and maintenance	2,882,170	-	30,847,996	-
Health and human services	37,582,006	-	353,760	3,435,766
Cooperative services	841,901	-	-	-
Public safety	56,939,360	-	1,201,894	-
Parks and recreation	4,679,730	-	621,022	-
Libraries and education	14,565,443	-	-	-
Capital Outlay	4,075,237	6,180,701	121,145,277	1,323,460
Debt Service:				
Principal	-	69,281,947	-	-
Interest and fiscal charges	-	27,373,754	-	-
Debt issuance costs	-	-	(10)	-
Total Expenditures	283,964,423	102,836,402	155,822,344	4,759,226
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	139,118,246	33,461,829	(148,297,247)	4,910,612
Other Financing Sources (Uses)				
Transfers in	29,835,612	523,524	-	-
Transfers (out)	(14,042,588)	(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)	15,793,024	(18,220,774)	(1,028,828)	(4,910,612)
Net Change in Fund Balances	154,911,270	15,241,055	(149,326,075)	-
Fund Balances, Beginning of Year	150,914,786	43,643,192	196,523,852	-
Fund Balances, End of Period	\$ 305,826,056	\$ 58,884,247	\$ 47,197,777	\$ -

May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Eight Months Ended May 31, 2025****Page 2 of 2**

	FBC Assistance Districts	Non-major Governmental Funds	Totals Governmental Funds
Revenues			
Property taxes	\$ -	\$ 29,424,221	\$ 498,649,050
Sales taxes	12,386,018	-	12,386,018
Fines and fees	-	6,850,728	37,002,326
Intergovernmental	-	18,898,844	65,621,911
Earnings on investments	2,011,076	1,483,117	20,035,409
Miscellaneous	-	2,654,760	16,589,885
Total Revenues	14,397,094	59,311,670	650,284,599
Expenditures			
Current:			
General administration	-	2,126,518	71,240,931
Financial administration	-	-	10,109,995
Administration of justice	-	21,793,400	106,619,973
Construction and maintenance	2,638,520	24,665,623	61,034,309
Health and human services	-	1,640,968	43,012,500
Cooperative services	-	-	841,901
Public safety	-	3,264,658	61,405,912
Parks and recreation	-	-	5,300,752
Libraries and education	-	31,488	14,596,931
Capital Outlay	-	2,990,521	135,715,196
Debt Service:			
Principal	-	-	69,281,947
Interest and fiscal charges	-	-	27,373,754
Debt issuance costs	-	-	(10)
Total Expenditures	2,638,520	56,513,176	606,534,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,758,574	2,798,494	43,750,508
Other Financing Sources (Uses)			
Transfers in	-	14,042,588	44,401,724
Transfers (out)	(523,524)	-	(44,401,724)
General obligation bonds and notes issued	-	-	(1,028,828)
Lease and capital financing initiation	-	-	6,180,702
Total Other Financing Sources (Uses)	(523,524)	14,042,588	5,151,874
Net Change in Fund Balances	11,235,050	16,841,082	48,902,382
Fund Balances, Beginning of Year	79,020,191	61,099,017	531,201,038
Fund Balances, End of Period	\$ 90,255,241	\$ 77,940,099	\$ 580,103,420

May 31, 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 Eight Months Ended May 31, 2025**

Net change in fund balances - total governmental funds \$ 48,902,382

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 \$132,037,939 was exceeded by depreciation of \$38,768,384 in the current period. 93,269,552

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. 5,226,040

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. (5,579,197)

Change in net position of governmental activities \$ 204,369,327

**COMBINING NON-MAJOR GOVERNMENTAL
FUND FINANCIAL STATEMENTS**

Special Revenue Funds

Fort Bend County ESD 100 Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Fort Bend County Emergency Services District 100; the term of the agreement is 15 years beginning with Calendar 2010 and extending through Calendar 2025. The District is a political subdivision of Texas that is entrusted with providing emergency medical and fire services to within its District boundaries. These funds are restricted by the interlocal agreement for capital mobility improvements along FM 1093 within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 145.

Aliana Management District Agreement

This fund is used to account for the receipts and disbursements from the sales tax allocation derived from the agreement with the Aliana Management District for sharing sales tax receipts within the District. These funds are restricted by the interlocal agreement for capital mobility improvements within the District, to promote efficient traffic flow and enhanced safety of the citizens traveling through the District. This includes Fund 146.

Juvenile Operations

This fund is used to account for the receipts and disbursements of the Fort Bend County Juvenile Probation Department. Monies deposited into this fund are received from the Fort Bend County General Fund as well as various state and federal agencies. These funds are restricted for the support of juvenile probation pursuant to state statutes and granting agencies with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 150.

Road and Bridge

This fund is used to account for the costs associated with the construction and maintenance of roads and bridges. Revenues are derived mainly from ad-valorem taxes, intergovernmental revenues, and fees and fines. These funds are restricted pursuant to the state. This includes Fund 155.

Drainage District

This fund is used to account for the receipts and disbursements related to the reclamation and drainage of lands located within the County. Revenues are derived mainly from ad-valorem taxes. These funds are restricted pursuant to state statute. This includes Fund 160.

Utility Assistance

This fund is used to account for the receipts and disbursements related to private and public donations made to Fort Bend County. The monies are restricted for assisting Fort Bend County residents that demonstrate an inability to pay their various utility bills. These funds are restricted pursuant to grant and donor requirements. This includes Funds 175, 185, and 190.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

County Law Library

The law library fund was created by Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Court, County Court-at-Law, and the District Courts, except tax lawsuits. These funds are restricted pursuant to state statute. This includes Fund 195.

Gus George Law Academy

This fund is used to account for the transactions of the school operations of the County Law Enforcement Academy. The program is mainly funded from reimbursements from the State via the Houston-Galveston Area Council. These funds are restricted pursuant to grant requirements. This includes Funds 200 and 265.

Fort Bend County Historical Commission

This fund is used to account for funds donated for the purpose of encouraging and assisting historical awareness and appreciation within Fort Bend County. The commission maintains a survey of the county's historical buildings, sites, cemeteries, archeological sites and other historic features within the county and assists and advises in the application process for Texas historical markers. The fund also includes moneys donated to the County by private citizens and is restricted for spending on Texas historical markers. These funds are restricted pursuant to donor requirements. This includes Funds 170 and 207.

Library Donations

This fund is used to account for donations by private citizens, which are used for the purchase of books and equipment for the County library system. These funds are restricted pursuant to donor requirements. This includes Fund 215.

Probate Court Training

This fund is used to account for the collection of certain probate fees, which are restricted for the use of continuing education of the probate staff pursuant to state statute. This includes Fund 235.

Juvenile Alert Program

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who participates in the alternative rehabilitation program administered by Juvenile Probation. These funds are restricted pursuant to state statute. This includes Fund 245.

Juvenile Probation Special

This fund is used to account for fees collected from the parent, guardian, or custodian of a juvenile who by order of a court, is required to pay the fee. The fees collected may only be used for juvenile probation or correction services or facilities. These funds are restricted pursuant to state statute. This includes Fund 250.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Bad Check Collection Fee

This fund is used to account for the fees earned by the District Attorney for the collection of bad checks issued in the County. The District Attorney has the sole discretion to dispose of the fees. These funds are restricted pursuant to state statute. This includes Fund 260.

District Attorney Special Fun Run

This fund is used to account for receipts and disbursements from proceeds of an annual fun run sponsored by local merchants through the District Attorney's office. The money is disbursed to Crime Victims Alliance Corporation with Commissioners Court approval. These funds are restricted pursuant to donor requirements. This includes Fund 275.

County Attorney Salary Supplement

This fund is used to account for funds received from the State to supplement the salary of the County Attorney and staff. These funds are restricted pursuant to state statute. This includes Fund 280.

Records Management - County

This fund is used to account for fees assessed and collected in criminal cases to fund records management and preservation services performed by the County. These funds are restricted pursuant to state statute. This includes Fund 285.

VIT Interest

This fund is used to account for interest earned on prepayments of vehicle inventory taxes by automobile dealers. The money is held in an escrow bank account by the Tax Collector and the interest is used by the Tax Collector to defray the costs of administration. These funds are restricted pursuant to state statute. This includes Fund 290.

Elections Contract

This fund is used to account for receipts and expenditures related to money paid to the County Election Officer under an election services contract. As per Section 31.093, Texas Election Code the fund is administered by the Elections Administrator and audited by the County Auditor. These funds are restricted pursuant to state statute. This includes Fund 300.

Asset Forfeitures

This fund is used to account for the receipts and disbursements of funds awarded by the courts and confiscated from drug traffickers. These forfeitures are restricted for expenditures to deter drug trafficking activities in the County. These funds are restricted pursuant to state statute. This includes Funds 225, 255, 305, 310, 315, 320, 332, and 335.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

County Child Abuse Prevention

This fund is used to account for fees collected by the County which are used to fund child abuse prevention programs in the County where the court is located. These funds are restricted pursuant to donor requirements. This includes Fund 355.

Law Enforcement Officer's Standards Education Grant

This fund is used to account for funds provided to law enforcement officers for Texas Certified Law Enforcement Officers Standard Education certification that are restricted to be used for education and training. These funds are restricted pursuant to grant requirements with the exception of the nonspendable portion of fund balance which is due to prepaid items. This includes Fund 360.

Juvenile Title IV-E Foster Care

This fund is used to account for federal funds received for eligible juvenile probation children and for administrative costs related to administering the Title IV-E program. These funds are restricted pursuant to grant requirements. This includes Fund 385.

Child Protective Services

This fund is used to account for all monies received by Children's Protective Services ("CPS"). CPS receives money from the County, the State, and from other miscellaneous sources. These funds are restricted pursuant to donor and grant requirements. This includes Fund 390.

Community Development Combined Funds

This fund is used to account for monies received from various housing programs. Most monies is received from the U.S. Department of Housing and Urban Development ("HUD") and is to be used for housing rehabilitation projects. This includes Fund 400.

Child Support Title IV-D Reimbursement

This fund is used to account for monies received for processing child support payments. The amount of receipts depends on the number of child support payments processed. Expenditures from this fund are used for salaries, equipment and other costs related to the processing of child support payments. These funds are restricted pursuant to grant requirements. This includes Fund 410.

Local Law Enforcement Block Grants

These funds are used to account for federal funds that are to be used by county law enforcement agencies for the purpose of purchasing technological equipment and to assist the agencies in their overall operations. These funds are restricted pursuant to grant requirements. This includes Fund 415.

Juvenile Justice Alternative Education

This fund is used to account for amounts received to be used as start-up costs for a juvenile justice alternative education program. If funding exceeds start-up costs, the excess may be used for other costs incurred in operating the program. These funds are restricted pursuant to state statute. This includes Fund 425.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

Juvenile Probation - State Funds

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

CSCD – Pre-trial Bond

This fund is used to account for fees collected by the County from defendants participating in the pre-trial bond supervision program. The collected fees are used for costs associated with administering the program. These funds are restricted pursuant to state statute. This includes Fund 452.

Adult Probation - State Funds

This fund is used to account for revenues received from the Texas Department of Criminal Justice - Criminal Justice Assistance Division ("TDCJ-CJAD"), as well as probation fees collected by the Fort Bend County Community Supervision & Corrections Department ("CSCD"). The funds are disbursed and restricted in accordance with TDCJ-CJAD regulations. This includes Funds 440, 441, 442, 443, 444, 445, 447, 448, 450, 451, 453 and 454.

Sheriff's Commissary Fund

This fund is used to account for the proceeds of jail commissary commissions received by the County to be used for the benefit of the inmates and the facilities. This includes Fund 892.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 5,259,717	\$ 2,117,972	\$ 1,228,907	\$ 11,982,677	\$ 10,490,680
Investments	10,786,266	-	-	4,936,335	11,061,316
Taxes receivable, net	-	-	-	1,033,502	651,040
Grants receivable	-	-	20,614	-	1,211,538
Other receivables	-	-	5,250	11,835	1,151,431
Due from other funds	-	-	-	23,013	-
Total Assets	\$ 16,045,983	\$ 2,117,972	\$ 1,254,771	\$ 17,987,362	\$ 24,566,005
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,200	\$ 475,340
Due to other funds	-	-	2,295,293	1,983,072	1,130,767
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	2,295,293	1,996,272	1,606,107
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	16,045,983	2,117,972	(1,040,522)	14,957,588	22,308,858
Total Fund Balances	16,045,983	2,117,972	(1,040,522)	14,957,588	22,308,858
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,045,983	\$ 2,117,972	\$ 1,254,771	\$ 17,987,362	\$ 24,566,005

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
Assets					
Cash and cash equivalents	\$ 46,646	\$ 140,917	\$ 573,654	\$ 7,977	\$ 110,899
Investments	-	1,078,627	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	53,587	11,584	-	-
Total Assets	<u>\$ 46,646</u>	<u>\$ 1,273,131</u>	<u>\$ 585,238</u>	<u>\$ 7,977</u>	<u>\$ 110,899</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	774	38,616	888	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>774</u>	<u>38,616</u>	<u>888</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Restricted	45,872	1,234,515	584,350	7,977	110,899
Total Fund Balances	<u>45,872</u>	<u>1,234,515</u>	<u>584,350</u>	<u>7,977</u>	<u>110,899</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,646</u>	<u>\$ 1,273,131</u>	<u>\$ 585,238</u>	<u>\$ 7,977</u>	<u>\$ 110,899</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
Assets					
Cash and cash equivalents	\$ 204,650	\$ 56,241	\$ 210,276	\$ 91,241	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,250	-	-	-	-
Total Assets	\$ 205,900	\$ 56,241	\$ 210,276	\$ 91,241	\$ -
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	205,900	56,241	210,276	91,241	-
Total Fund Balances	205,900	56,241	210,276	91,241	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 205,900	\$ 56,241	\$ 210,276	\$ 91,241	\$ -

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Assets					
Cash and cash equivalents	\$ 53,799	\$ 5,761,035	\$ 115,640	\$ 904,273	\$ 7,015,839
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	174,706	-	-	-
Total Assets	<u>\$ 53,799</u>	<u>\$ 5,935,741</u>	<u>\$ 115,640</u>	<u>\$ 904,273</u>	<u>\$ 7,018,789</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	34,759	65,344
Due to other governments	-	-	-	-	3,139,804
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,759</u>	<u>3,205,148</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Restricted	53,799	5,935,741	115,640	869,514	3,810,691
Total Fund Balances	<u>53,799</u>	<u>5,935,741</u>	<u>115,640</u>	<u>869,514</u>	<u>3,813,641</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 53,799</u>	<u>\$ 5,935,741</u>	<u>\$ 115,640</u>	<u>\$ 904,273</u>	<u>\$ 7,018,789</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 24,065	\$ 223,611	\$ 94	\$ 198,611	\$ (523,559)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	2,170,424
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 24,065</u>	<u>\$ 223,611</u>	<u>\$ 94</u>	<u>\$ 198,611</u>	<u>\$ 1,646,865</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	500	25,443
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>25,443</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	<u>24,065</u>	<u>223,611</u>	<u>94</u>	<u>198,111</u>	<u>1,621,146</u>
Total Fund Balances	<u>24,065</u>	<u>223,611</u>	<u>94</u>	<u>198,111</u>	<u>1,621,146</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,065</u>	<u>\$ 223,611</u>	<u>\$ 94</u>	<u>\$ 198,611</u>	<u>\$ 1,646,864</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds				
	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre-trial Bond
Assets					
Cash and cash equivalents	\$ 230,315	\$ 7,028	\$ 141,938	\$ 1,969,415	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	279,520	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 230,315</u>	<u>\$ 7,028</u>	<u>\$ 141,938</u>	<u>\$ 2,248,935</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,545	1,617,074	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,545</u>	<u>1,617,074</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Restricted	<u>230,315</u>	<u>7,028</u>	<u>140,393</u>	<u>631,861</u>	<u>827,079</u>
Total Fund Balances	<u>230,315</u>	<u>7,028</u>	<u>140,393</u>	<u>631,861</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 230,315</u>	<u>\$ 7,028</u>	<u>\$ 141,938</u>	<u>\$ 2,248,935</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
May 31, 2025

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	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets			
Cash and cash equivalents	\$ 3,282,371	\$ 3,373,860	\$ 56,127,868
Investments	-	-	27,862,544
Taxes receivable, net	-	-	1,684,542
Grants receivable	-	-	3,682,096
Other receivables	-	-	1,168,516
Due from other funds	-	859	264,999
Total Assets	<u>\$ 3,282,371</u>	<u>\$ 3,374,719</u>	<u>\$ 90,793,515</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 488,540
Due to other funds	114,421	39,289	7,347,785
Due to other governments	-	162,479	3,302,283
Unearned revenues	29,991	-	29,991
Total Liabilities	<u>144,412</u>	<u>201,768</u>	<u>11,168,599</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	3,137,960	3,172,951	77,937,149
Total Fund Balances	<u>3,137,960</u>	<u>3,172,951</u>	<u>77,940,099</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,282,372</u>	<u>\$ 3,374,719</u>	<u>\$ 90,793,515</u>

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 2025**

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 17,782,163	\$ 11,642,058
Fines and fees	-	-	-	3,959,375	-
Intergovernmental	510,367	652,531	208,817	216,635	3,850,914
Earnings on investments	379,636	39,751	64,156	339,678	464,546
Miscellaneous	-	-	1,695	135,703	31,005
Total Revenues	890,003	692,282	274,668	22,433,554	15,988,523
Expenditures					
Current:					
General administration	-	-	-	-	376,036
Administration of justice	-	(1)	13,841,496	-	-
Construction and maintenance	1	63,159	-	18,560,966	6,041,497
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	46,095	81,937	2,694,030
Total Expenditures	1	63,158	13,887,591	18,642,903	9,111,563
Excess (Deficiency) of Revenues Over (Under) Expenditures	890,002	629,124	(13,612,923)	3,790,651	6,876,960
Other Financing Sources (Uses)					
Transfers in	-	-	13,889,276	-	-
Total Other Financing Sources (Uses)	-	-	13,889,276	-	-
Net Change in Fund Balances	890,002	629,124	276,353	3,790,651	6,876,960
Fund Balances, Beginning of Year	15,155,981	1,488,848	(1,316,875)	11,166,937	15,431,898
Fund Balances, End of Period	\$ 16,045,983	\$ 2,117,972	\$ (1,040,522)	\$ 14,957,588	\$ 22,308,858

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 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	-	384,229	62,875	-	1
Intergovernmental	-	-	80,412	-	-
Earnings on investments	73	28,723	752	13	148
Miscellaneous	26,459	-	-	-	42,936
Total Revenues	26,532	412,952	144,039	13	43,085
Expenditures					
Current:					
General administration	-	-	-	1,050	-
Administration of justice	-	401,973	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	10,428	-	-	-	-
Public safety	-	-	69,178	-	-
Libraries and education	-	-	-	1	31,487
Capital Outlay	-	-	-	-	-
Total Expenditures	10,428	401,973	69,178	1,051	31,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,104	10,979	74,861	(1,038)	11,598
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	16,104	10,979	74,861	(1,038)	11,598
Fund Balances, Beginning of Year	29,768	1,223,536	509,489	9,015	99,301
Fund Balances, End of Period	\$ 45,872	\$ 1,234,515	\$ 584,350	\$ 7,977	\$ 110,899

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES**
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 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	10,045	-	-	1,160	-
Intergovernmental	-	-	-	17,426	-
Earnings on investments	288	82	-	-	-
Miscellaneous	-	-	385	-	-
Total Revenues	10,333	82	385	18,586	-
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	10,333	82	(40,774)	7,657	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	10,333	82	(40,774)	7,657	-
Fund Balances, Beginning of Year	195,567	56,159	251,050	83,584	-
Fund Balances, End of Period	\$ 205,900	\$ 56,241	\$ 210,276	\$ 91,241	\$ -

FORT BEND COUNTY, TEXAS
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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 2025**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,268,082	-	-	-
Intergovernmental	70,000	-	-	-	150,008
Earnings on investments	146	-	3,221	1,596	49,971
Miscellaneous	-	-	11,037	205,978	1,097,169
Total Revenues	70,146	1,268,082	14,258	207,574	1,297,148
Expenditures					
Current:					
General administration	94,833	1,101,086	1	553,512	-
Administration of justice	-	258,366	-	-	104,551
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,227,523
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	157,759
Total Expenditures	94,833	1,359,452	1	553,512	2,489,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,687)	(91,370)	14,257	(345,938)	(1,192,685)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(24,687)	(91,370)	14,257	(345,938)	(1,192,685)
Fund Balances, Beginning of Year	78,486	6,027,111	101,383	1,215,452	5,006,326
Fund Balances, End of Period	\$ 53,799	\$ 5,935,741	\$ 115,640	\$ 869,514	\$ 3,813,641

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES**
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 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	3,162,738
Earnings on investments	-	231	-	254	-
Miscellaneous	-	-	-	-	-
Total Revenues	326	119,067	94	5,933	3,162,738
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	88,948	1,541,592
Public safety	-	49,393	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	49,393	-	88,948	1,541,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	326	69,674	94	(83,015)	1,621,146
Other Financing Sources (Uses)					
Transfers in	-	-	-	153,312	-
Total Other Financing Sources (Uses)	-	-	-	153,312	-
Net Change in Fund Balances	326	69,674	94	70,297	1,621,146
Fund Balances, Beginning of Year	23,739	153,937	-	127,814	-
Fund Balances, End of Period	\$ 24,065	\$ 223,611	\$ 94	\$ 198,111	\$ 1,621,146

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES**
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 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	232,270	67,856	26,134	3,811,025	-
Earnings on investments	1,495	15	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	233,765	67,871	26,134	3,811,025	-
Expenditures					
Current:					
General administration	-	-	-	-	-
Administration of justice	3,450	-	92,620	3,179,164	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	60,843	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	10,700	-	-
Total Expenditures	3,450	60,843	103,320	3,179,164	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	230,315	7,028	(77,186)	631,861	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	230,315	7,028	(77,186)	631,861	-
Fund Balances, Beginning of Year	-	-	217,579	-	827,079
Fund Balances, End of Period	\$ 230,315	\$ 7,028	\$ 140,393	\$ 631,861	\$ 827,079

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Eight Months Ended May 31, 2025**

	Special Revenue Funds		
	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 29,424,221
Fines and fees	1,164,635	-	6,850,728
Intergovernmental	5,717,102	-	18,898,844
Earnings on investments	108,342	-	1,483,117
Miscellaneous	7,573	1,094,820	2,654,760
Total Revenues	6,997,652	1,094,820	59,311,670
Expenditures			
Current:			
General administration	-	-	2,126,518
Administration of justice	3,859,692	-	21,793,400
Construction and maintenance	-	-	24,665,623
Health and human services	-	-	1,640,968
Public safety	-	857,722	3,264,658
Libraries and education	-	-	31,488
Capital Outlay	-	-	2,990,521
Total Expenditures	3,859,692	857,722	56,513,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,137,960	237,098	2,798,494
Other Financing Sources (Uses)			
Transfers in	-	-	14,042,588
Total Other Financing Sources (Uses)	-	-	14,042,588
Net Change in Fund Balances	3,137,960	237,098	16,841,082
Fund Balances, Beginning of Year	-	2,935,853	61,099,017
Fund Balances, End of Period	\$ 3,137,960	\$ 3,172,951	\$ 77,940,099

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
May 31, 2025

	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	-	-	36,294,246	-
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 1,642,652</u>	<u>\$ 38,349,715</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	314,804	3,394,943	82,278
Due to other funds	-	-	2,600	2,304,174
Total Liabilities	<u>-</u>	<u>377,804</u>	<u>3,397,543</u>	<u>2,386,452</u>
Fund Balances				
Restricted	-	1,264,848	34,952,172	(2,386,452)
Total Fund Balances	<u>-</u>	<u>1,264,848</u>	<u>34,952,172</u>	<u>(2,386,452)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 1,642,652</u>	<u>\$ 38,349,715</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
May 31, 2025

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	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	\$ 8,639,708	\$ 2,547,621	\$ 111,145	\$ 676,460
Investments	-	-	-	-
Other receivables	-	-	-	-
Total Assets	<u>\$ 8,639,708</u>	<u>\$ 2,547,621</u>	<u>\$ 111,145</u>	<u>\$ 676,460</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	27,061	-	-	-
Due to other funds	-	-	343,818	-
Total Liabilities	<u>27,061</u>	<u>-</u>	<u>343,818</u>	<u>-</u>
Fund Balances				
Restricted	<u>8,612,647</u>	<u>2,547,621</u>	<u>(232,673)</u>	<u>676,460</u>
Total Fund Balances	<u>8,612,647</u>	<u>2,547,621</u>	<u>(232,673)</u>	<u>676,460</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,639,708</u>	<u>\$ 2,547,621</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
May 31, 2025

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	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	\$ 5,003,232	\$ 20,587,031	\$ -	\$ 10,593,340
Investments	-	-	-	12,554,876
Other receivables	-	-	-	-
Total Assets	<u>\$ 5,003,232</u>	<u>\$ 20,587,031</u>	<u>\$ -</u>	<u>\$ 23,148,216</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	431,708	197,486	-	1,168,448
Due to other funds	4,225,249	47,418	-	23,261,914
Total Liabilities	<u>4,656,957</u>	<u>800,728</u>	<u>-</u>	<u>24,430,362</u>
Fund Balances				
Restricted	346,275	19,786,303	-	(1,282,146)
Total Fund Balances	<u>346,275</u>	<u>19,786,303</u>	<u>-</u>	<u>(1,282,146)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,003,232</u>	<u>\$ 20,587,031</u>	<u>\$ -</u>	<u>\$ 23,148,216</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
May 31, 2025

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	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
Assets				
Cash and cash equivalents	\$ -	\$ 36,449,206	\$ -	\$ 88,305,864
Investments	-	-	-	48,849,122
Other receivables	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 36,449,206</u>	<u>\$ -</u>	<u>\$ 137,154,986</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	5,691,429	-	11,308,157
Due to other funds	7,137,832	30,764,117	9,943,106	78,030,228
Total Liabilities	<u>7,137,832</u>	<u>36,455,546</u>	<u>9,943,106</u>	<u>89,957,209</u>
Fund Balances				
Restricted	(7,137,832)	(6,340)	(9,943,106)	47,197,777
Total Fund Balances	<u>(7,137,832)</u>	<u>(6,340)</u>	<u>(9,943,106)</u>	<u>47,197,777</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 36,449,206</u>	<u>\$ -</u>	<u>\$ 137,154,986</u>

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

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eight Months Ended May 31, 2025**

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	13,104	48,735	2,827,714	-
Miscellaneous	37,350	-	-	-
Total Revenues	<u>50,454</u>	<u>48,735</u>	<u>2,827,714</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>48,410,775</u>	<u>2,382,602</u>
Total Expenditures	<u>(1,012,526)</u>	<u>(1)</u>	<u>48,410,775</u>	<u>2,386,452</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,062,980</u>	<u>48,736</u>	<u>(45,583,061)</u>	<u>(2,386,452)</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	(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	(46,611,889)	(2,386,452)
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>\$ 34,952,172</u>	<u>\$ (2,386,452)</u>

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

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eight Months Ended May 31, 2025**

	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	312,897	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	<u>700,703</u>	<u>1,982,926</u>	<u>(999,615)</u>	<u>-</u>
Total Expenditures	<u>1,013,600</u>	<u>1,982,926</u>	<u>(805,644)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(760,169)</u>	<u>(1,881,443)</u>	<u>808,999</u>	<u>17,935</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(760,169)	(1,881,443)	808,999	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>\$ 8,612,647</u>	<u>\$ 2,547,621</u>	<u>\$ (232,673)</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.

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eight Months Ended May 31, 2025**

	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	853,532
Miscellaneous	-	-	-	1,231
Total Revenues	<u>217,680</u>	<u>608,828</u>	<u>3,493</u>	<u>983,403</u>
Expenditures				
Current:				
General administration	-	-	-	1,121,254
Administration of justice	-	-	-	193,249
Construction and maintenance	480	(64,510)	8,344	-
Health and human services	-	-	-	353,760
Public safety	-	-	-	992,665
Parks and recreation	551,398	-	-	69,624
Capital Outlay	<u>7,060,565</u>	<u>3,299,615</u>	<u>-</u>	<u>29,777,989</u>
Total Expenditures	<u>7,612,443</u>	<u>3,235,105</u>	<u>8,344</u>	<u>32,554,753</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,394,763)</u>	<u>(2,626,277)</u>	<u>(4,851)</u>	<u>(31,571,350)</u>
Other Financing Sources (Uses)				
General obligation bonds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	(7,394,763)	(2,626,277)	(4,851)	(31,571,350)
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>\$ 346,275</u>	<u>\$ 19,786,303</u>	<u>\$ -</u>	<u>\$ (1,282,146)</u>

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

FORT BEND COUNTY, TEXAS

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eight Months Ended May 31, 2025**

	Public Facilities Corporation	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ 1,018,116	\$ -	\$ 1,146,756
Earnings on investments	-	1,390,470	-	6,336,563
Miscellaneous	-	-	-	41,778
Total Revenues	<u>-</u>	<u>2,408,586</u>	<u>-</u>	<u>7,525,097</u>
Expenditures				
Current:				
General administration	291,690	-	-	1,412,944
Administration of justice	-	-	-	193,249
Construction and maintenance	-	26,458,292	4,947,198	30,847,996
Health and human services	-	-	-	353,760
Public safety	209,229	-	-	1,201,894
Parks and recreation	-	-	-	621,022
Capital Outlay	<u>6,636,913</u>	<u>16,896,897</u>	<u>4,995,908</u>	<u>121,145,277</u>
Total Expenditures	<u>7,137,832</u>	<u>43,355,179</u>	<u>9,943,106</u>	<u>155,822,344</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,137,832)</u>	<u>(40,946,593)</u>	<u>(9,943,106)</u>	<u>(148,297,247)</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	(7,137,832)	(40,946,593)	(9,943,106)	(149,326,075)
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>\$ (7,137,832)</u>	<u>\$ (6,340)</u>	<u>\$ (9,943,106)</u>	<u>\$ 47,197,777</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
May 31, 2025

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	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Assets					
Cash and cash equivalents	\$ 14,423,319	\$ 2,388,725	\$ 3,458,559	\$ 1,234,456	\$ 3,505,658
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	<u>\$ 30,593,582</u>	<u>\$ 12,096,365</u>	<u>\$ 5,615,812</u>	<u>\$ 1,234,456</u>	<u>\$ 6,741,538</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	361
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	30,593,582	12,096,365	5,615,812	1,234,456	6,741,177
Total Fund Balances	<u>30,593,582</u>	<u>12,096,365</u>	<u>5,615,812</u>	<u>1,234,456</u>	<u>6,741,177</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,593,582</u>	<u>\$ 12,096,365</u>	<u>\$ 5,615,812</u>	<u>\$ 1,234,456</u>	<u>\$ 6,741,538</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
May 31, 2025

Page 2 of 4

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Assets					
Cash and cash equivalents	\$ 2,462,230	\$ 221,689	\$ 3,621,809	\$ 2,381,944	\$ 6,760,964
Investments	2,157,253	-	3,235,880	1,078,627	7,550,386
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	\$ 4,619,483	\$ 221,689	\$ 6,857,689	\$ 3,460,571	\$ 14,311,350
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	(4,393)	22,397	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	4,619,483	221,689	6,862,082	3,438,174	14,311,350
Total Fund Balances	4,619,483	221,689	6,862,082	3,438,174	14,311,350
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,619,483	\$ 221,689	\$ 6,857,689	\$ 3,460,571	\$ 14,311,350

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
May 31, 2025

Page 3 of 4

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Assets					
Cash and cash equivalents	\$ 297,481	\$ 1,050,060	\$ 15,096	\$ 119,757	\$ 303,134
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 297,481</u>	<u>\$ 1,050,060</u>	<u>\$ 15,096</u>	<u>\$ 119,757</u>	<u>\$ 303,134</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	297,481	1,050,060	15,096	119,757	303,134
Total Fund Balances	<u>297,481</u>	<u>1,050,060</u>	<u>15,096</u>	<u>119,757</u>	<u>303,134</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 297,481</u>	<u>\$ 1,050,060</u>	<u>\$ 15,096</u>	<u>\$ 119,757</u>	<u>\$ 303,134</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
May 31, 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	\$ 454,567	\$ 42,832	\$ 1,159,515	\$ -	\$ 43,901,795
Investments	-	-	1,078,627	-	46,354,929
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 454,567</u>	<u>\$ 42,832</u>	<u>\$ 2,238,142</u>	<u>\$ -</u>	<u>\$ 90,273,604</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	-	-	-	-	361
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,365</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	454,567	42,832	2,238,142	-	90,255,239
Total Fund Balances	<u>454,567</u>	<u>42,832</u>	<u>2,238,142</u>	<u>-</u>	<u>90,255,239</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 454,567</u>	<u>\$ 42,832</u>	<u>\$ 2,238,142</u>	<u>\$ -</u>	<u>\$ 90,273,604</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 Eight Months Ended May 31, 2025**

	CAD 1 - Katy	CAD 2 - Richmond	CAD 4 - Pearland	CAD 5 - Fresno	CAD 6 - Sugar Land
Revenues					
Sales taxes	3,756,382	1,155,435	805,036	115,817	970,201
Earnings on investments	702,725	293,522	123,341	28,380	151,634
Miscellaneous	-	-	-	-	-
Total Revenues	4,459,107	1,448,957	928,377	144,197	1,121,835
Expenditures					
Current:					
Construction and maintenance	143,937	1,538,592	52,643	2,701	218,542
Capital Outlay	-	-	-	-	-
Total Expenditures	143,937	1,538,592	52,643	2,701	218,542
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,315,170	(89,635)	875,734	141,496	903,293
Other Financing Sources (Uses)					
Transfers (out)	-	(523,524)	-	-	-
Total Other Financing Sources (Uses)	-	(523,524)	-	-	-
 Net Change in Fund Balances	 4,315,170	 (613,159)	 875,734	 141,496	 903,293
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	\$ 30,593,582	\$ 12,096,365	\$ 5,615,812	\$ 1,234,456	\$ 6,741,177

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 Eight Months Ended May 31, 2025**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	811,079	35,091	1,105,628	1,400,684	1,882,085
Earnings on investments	103,052	290	150,613	63,229	322,072
Miscellaneous	-	-	-	-	-
Total Revenues	914,131	35,381	1,256,241	1,463,913	2,204,157
Expenditures					
Current:					
Construction and maintenance	172,032	(1)	33,445	237,447	211,284
Capital Outlay	-	-	-	-	-
Total Expenditures	172,032	(1)	33,445	237,447	211,284
Excess (Deficiency) of Revenues Over (Under) Expenditures	742,099	35,382	1,222,796	1,226,466	1,992,873
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 742,099	 35,382	 1,222,796	 1,226,466	 1,992,873
Fund Balances, Beginning of Year	3,877,384	186,307	5,639,286	2,211,708	12,318,477
Fund Balances, End of Period	\$ 4,619,483	\$ 221,689	\$ 6,862,082	\$ 3,438,174	\$ 14,311,350

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 Eight Months Ended May 31, 2025**

	CAD 12 - Pleak	CAD 16 - Fairchilds	CAD 17 - Thompsons	CAD 18 - Beasley	CAD 19 - Orchard
Revenues					
Sales taxes	50,019	13,879	2,513	(62,148)	40,036
Earnings on investments	390	23,199	19	204	407
Miscellaneous	-	-	-	-	-
Total Revenues	50,409	37,078	2,532	(61,944)	40,443
Expenditures					
Current:					
Construction and maintenance	3,600	3,599	-	-	3,601
Capital Outlay	-	-	-	-	-
Total Expenditures	3,600	3,599	-	-	3,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,809	33,479	2,532	(61,944)	36,842
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
 Net Change in Fund Balances	 46,809	 33,479	 2,532	 (61,944)	 36,842
Fund Balances, Beginning of Year	250,672	1,016,581	12,564	181,701	266,292
Fund Balances, End of Period	\$ 297,481	\$ 1,050,060	\$ 15,096	\$ 119,757	\$ 303,134

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 Eight Months Ended May 31, 2025**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	35,684	27,593	241,005	-	\$ 12,386,019
Earnings on investments	629	43	47,328	-	2,011,077
Miscellaneous	-	-	-	-	-
Total Revenues	36,313	27,636	288,333	-	14,397,096
Expenditures					
Current:					
Construction and maintenance	2,701	1	14,400	-	2,638,524
Capital Outlay	-	-	-	-	-
Total Expenditures	2,701	1	14,400	-	2,638,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,612	27,635	273,933	-	11,758,572
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
Net Change in Fund Balances	33,612	27,635	273,933	-	11,235,048
Fund Balances, Beginning of Year	420,955	15,197	1,964,209	-	79,020,191
Fund Balances, End of Period	\$ 454,567	\$ 42,832	\$ 2,238,142	\$ -	\$ 90,255,239

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****GENERAL FUND - BUDGETARY BASIS****For the Eight Months Ended May 31, 2025**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 340,022,567	\$ (5,608,283)	98%
Fines and fees	49,552,575	49,552,575	27,928,036	(21,624,539)	56%
Intergovernmental	2,864,221	2,864,221	11,020,170	8,155,949	385%
Earnings on investments	8,507,117	8,507,117	8,003,050	(504,067)	94%
Miscellaneous	2,724,159	2,735,752	1,666,616	(1,069,136)	61%
Total Revenues	409,278,922	409,290,515	388,640,439	(20,650,076)	95%
Expenditures					
Current:					
General administration	101,269,635	100,215,458	57,919,836	42,295,622	58%
Financial administration	16,766,777	16,772,277	10,063,783	6,708,494	60%
Administration of justice	130,428,985	130,493,402	82,597,326	47,896,076	63%
Construction and maintenance	4,817,291	4,821,291	2,838,299	1,982,992	59%
Health and human services	51,693,337	52,455,168	29,174,265	23,280,903	56%
Cooperative services	1,453,089	1,465,809	841,901	623,908	57%
Public safety	78,231,864	78,214,527	45,936,372	32,278,155	59%
Parks and recreation	7,439,478	7,439,478	4,679,730	2,759,748	63%
Libraries and education	23,939,554	23,896,796	14,564,981	9,331,815	61%
Capital Outlay	138,150	363,067	169,880	193,187	47%
Total Expenditures	416,178,160	416,137,273	248,786,373	167,350,900	60%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,899,238)	(6,846,758)	139,854,066	146,700,824	
Other Financing Sources (Uses)					
Transfers in	-	-	4,910,612	4,910,612	
Transfers (out)	(20,420,000)	(20,420,000)	(14,042,588)	6,377,412	
Total Other Financing Sources (Uses)	(20,420,000)	(20,420,000)	(9,131,976)	11,288,024	
Net Change in Fund Balances - budgetary basis	(27,319,238)	(27,266,758)	130,722,090	157,988,848	
Net adjustment to reflect operations in accordance with GAAP (a)			24,189,177		
Fund Balances, Beginning of Year	150,914,787	150,914,787	150,914,787		
Fund Balances, End of Period	\$ 123,595,549	\$ 123,648,029	\$ 305,826,054	\$ 182,178,025	

(a) See reconciliation on the following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION****For the Eight Months Ended May 31, 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	\$ 388,640,439	\$ 34,442,229	\$ 423,082,667
Expenditures	<u>248,786,373</u>	<u>35,178,050</u>	<u>283,964,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	139,854,066	(735,821)	139,118,244
Other Financing Sources (Uses)			
Transfers in	4,910,612	24,925,000	29,835,612
Transfers (out)	(14,042,588)	-	(14,042,588)
Proceeds from debt issuance	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)	<u>(9,131,976)</u>	<u>24,925,000</u>	<u>15,793,024</u>
Net Change in Fund Balance	130,722,090	24,189,179	154,911,268
Fund Balance, Beginning of Year			<u>150,914,787</u>
Fund Balance, End of Period			<u><u>\$ 305,826,055</u></u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DEBT SERVICE - BUDGETARY BASIS

For the Eight Months Ended May 31, 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	\$ 129,197,778	\$ (1,743,680)	99%
Intergovernmental	4,100,000	4,100,000	4,042,088	(57,912)	99%
Earnings on investments	1,000,000	1,000,000	1,740,685	740,685	174%
Miscellaneous	1,547,048	1,547,048	1,317,680	(229,368)	85%
Total Revenues	137,588,506	137,588,506	136,298,231	(1,290,275)	99%
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	27,373,754	29,705,146	48%
Total Expenditures	161,359,197	161,359,197	121,580,701	39,778,496	75%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,770,691)	(23,770,691)	14,717,530	38,488,221	
Other Financing Sources (Uses)					
Transfers in	-	-	523,524	523,524	
Total Other Financing Sources (Uses)	-	-	523,524	523,524	
Net Change in Fund Balances - Budgetary Basis	(23,770,691)	(23,770,691)	15,241,054	39,011,745	
Fund Balances, Beginning of Year	13,742,581	43,643,192	43,643,192	-	
Fund Balances, End of Period	\$ (10,028,110)	\$ 19,872,501	\$ 58,884,246	\$ 39,011,745	

	Actual Amounts			Actual Amounts
	Budgetary Basis	Tax Note Retirement	Subscription Issuance	GAAP Basis
Revenues	\$ 136,298,231	\$ -	\$ -	\$ 136,298,231
Expenditures	121,580,701	#####	(6,180,702)	102,836,402
Excess of Revenues Over Expenditures	14,717,530	24,925,001	6,180,702	33,461,829
Other Financing Sources (uses)	523,524	#####	(6,180,702)	(18,220,774)
Net Change in Fund Balance	15,241,054	1	-	15,241,055
Fund Balance, Beginning of Year				43,643,192
Fund Balance, End of Period				\$ 58,884,247

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE - BUDGETARY BASIS

For the Eight Months Ended May 31, 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	\$ 17,782,163	\$ (292,264)	98%
Fines and fees	7,494,778	7,494,778	3,959,375	(3,535,403)	53%
Intergovernmental	365,000	365,000	216,635	(148,365)	59%
Earnings on investments	521,345	521,345	339,678	(181,667)	65%
Miscellaneous	216,705	216,705	135,703	(81,002)	63%
Total Revenues	<u>26,672,255</u>	<u>26,672,255</u>	<u>22,433,554</u>	<u>(4,238,701)</u>	<u>84%</u>
Expenditures					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	7,779,702	5,668,834	58%
Operating costs	17,521,140	17,513,940	10,764,112	6,749,828	61%
Information technology costs	16,931	24,131	1,770	22,361	7%
Capital acquisitions	304,529	304,529	97,316	207,213	32%
Total Expenditures	<u>31,291,136</u>	<u>31,291,136</u>	<u>18,642,900</u>	<u>12,648,236</u>	<u>60%</u>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	3,790,654	8,409,535	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(3)	(3)	
Fund Balances, Beginning of Year	<u>9,220,507</u>	<u>11,166,935</u>	<u>11,166,935</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 4,601,626</u>	<u>\$ 6,548,054</u>	<u>\$ 14,957,586</u>	<u>\$ 8,409,532</u>	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,433,554	\$ -	\$ 22,433,554
Expenditures	18,642,900	3	18,642,903
Net Change in Fund Balance	3,790,654	(3)	3,790,651
Fund Balance, Beginning of Year			11,166,935
Fund Balance, End of Period			<u>\$ 14,957,586</u>

FORT BEND COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL

DRAINAGE DISTRICT - BUDGETARY BASIS

For the Eight Months Ended May 31, 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	\$ 11,642,058	\$ (289,903)	98%
Earnings on investments	375,000	375,000	464,546	89,546	124%
Miscellaneous	86,179	86,179	31,005	(55,174)	36%
Total Revenues	<u>12,393,140</u>	<u>12,393,140</u>	<u>12,137,609</u>	<u>(255,531)</u>	<u>98%</u>
Expenditures					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	4,765,603	3,432,365	58%
Operating costs	3,861,314	3,843,524	1,610,706	2,232,818	42%
Information technology costs	6,388	16,178	14,451	1,727	89%
Capital acquisitions	247,775	255,775	57,633	198,142	23%
Total Expenditures	<u>12,313,445</u>	<u>12,313,445</u>	<u>6,448,393</u>	<u>5,865,052</u>	<u>52%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	5,689,216	5,609,521	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	1,187,744	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>15,431,899</u>	<u>15,431,899</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 15,474,264</u>	<u>\$ 15,511,594</u>	<u>\$ 22,308,859</u>	<u>\$ 6,797,265</u>	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,137,609	\$ 3,850,914	\$ 15,988,523
Expenditures	<u>6,448,393</u>	<u>2,663,170</u>	<u>9,111,563</u>
Net Change in Fund Balance	5,689,216	1,187,744	6,876,960
Fund Balance, Beginning of Year			<u>15,431,899</u>
Fund Balance, End of Period			<u>\$ 22,308,859</u>

Enterprise Fund

EPICenter Operations Fund

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

Internal Service Funds

Employee Benefits

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

Other Self-Funded Insurance

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

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
May 31, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 686,923	\$ 18,104,362
Due from other funds	-	6,914,550
Other receivables	775,411	27,718
Prepaid expenses	80,068	21,500
Total Current Assets	<u>1,542,402</u>	<u>25,068,130</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,440,233</u>	<u>450,759</u>
Total Noncurrent Assets	<u>3,440,233</u>	<u>450,759</u>
Total Assets	<u>4,982,635</u>	<u>25,518,889</u>
Liabilities		
Current Liabilities:		
Accounts payable	635,490	-
Benefits payable	23,154	4,334,976
Due to other funds	7,045,716	31,010
Unearned revenues	<u>236,410</u>	<u>-</u>
Total Current Liabilities	<u>7,940,770</u>	<u>4,365,986</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>7,940,770</u>	<u>10,029,180</u>
Net Position (Deficit)		
Net investment in capital assets	3,440,233	450,759
Unrestricted	<u>(6,398,368)</u>	<u>15,038,950</u>
Total Net Position (Deficit)	<u>\$ (2,958,135)</u>	<u>\$ 15,489,709</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Eight Months Ended May 31, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,669,251	\$ 51,013,049
Total Operating Revenues	<u>2,669,251</u>	<u>51,013,049</u>
Operating Expenses		
Contractual services	2,565,873	13,232,892
Supplies	495,388	-
Benefits provided	-	43,336,650
Other	1,275,864	-
Depreciation	62,487	25,767
Total Operating Expenses	<u>4,399,612</u>	<u>56,595,309</u>
Operating Income (Loss)	(1,730,361)	(5,582,260)
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	(730,361)	(5,579,198)
Total Net Position, Beginning of Year	<u>(2,227,774)</u>	<u>21,068,907</u>
Total Net Position (Deficit), End of Period	<u>\$ (2,958,135)</u>	<u>\$ 15,489,709</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Eight Months Ended May 31, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 2,548,840	\$ 50,445,618
Payment of benefits	23,154	(43,752,175)
Payments for services	(5,129,031)	(10,669,022)
Net Cash Provided (Used) by Operating Activities	(2,557,037)	(3,975,579)
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	2,440,641	-
Net Cash Provided by Non-Capital Financing Activities	2,440,641	-
Net Increase (Decrease) in Cash and Cash Equivalents	(116,396)	(3,972,517)
Cash and Cash Equivalents, Beginning of Year	803,319	22,076,880
Cash and Cash Equivalents, End of Period	\$ 686,923	\$ 18,104,363
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,730,361)	\$ (5,582,260)
Adjustments to operations:		
Depreciation	62,487	25,767
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(462,667)	450,534
Decrease (Increase) in due from other funds	-	(1,017,965)
Decrease (Increase) in prepaid expenses	36,553	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	-	(9,967,160)
Increase (Decrease) in unearned revenue	(120,411)	-
Total Adjustments	(826,676)	1,606,681
Net Cash Provided (Used) by Operating Activities	\$ (2,557,037)	\$ (3,975,579)

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
May 31, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,229,665	\$ 13,874,697	\$ 18,104,362
Due from other funds	5,903,318	1,011,232	6,914,550
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>10,132,983</u>	<u>14,935,147</u>	<u>25,068,130</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	450,759	-	450,759
Total Noncurrent Assets	<u>450,759</u>	<u>-</u>	<u>450,759</u>
Total Assets	<u>10,583,742</u>	<u>14,935,147</u>	<u>25,518,889</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	31,010	-	31,010
Total Current Liabilities	<u>31,010</u>	<u>4,334,976</u>	<u>4,365,986</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,663,194	-	5,663,194
Total Noncurrent Liabilities	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
Total Liabilities	<u>5,694,204</u>	<u>4,334,976</u>	<u>10,029,180</u>
Net Position			
Net investment in capital assets	450,759	-	450,759
Unrestricted	4,438,779	10,600,171	15,038,950
Total Net Position	<u>\$ 4,889,538</u>	<u>\$ 10,600,171</u>	<u>\$ 15,489,709</u>

FORT BEND COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES****IN FUND NET POSITION (DEFICIT)****INTERNAL SERVICE FUNDS****For the Eight Months Ended May 31, 2025**

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 44,324,411	\$ 6,688,638	\$ 51,013,049
Total Operating Revenues	<u>44,324,411</u>	<u>6,688,638</u>	<u>51,013,049</u>
Operating Expenses			
Contractual services	6,574,409	6,658,483	13,232,892
Benefits provided	39,351,420	3,985,230	43,336,650
Depreciation	25,767	-	25,767
Total Operating Expenses	<u>45,951,596</u>	<u>10,643,713</u>	<u>56,595,309</u>
Operating Income (Loss)	(1,627,185)	(3,955,075)	(5,582,260)
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	(1,624,123)	(3,955,075)	(5,579,198)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,624,123)	(3,955,075)	(5,579,198)
Total Net Position, Beginning of Year	<u>6,513,661</u>	<u>14,555,246</u>	<u>21,068,907</u>
Total Net Position, End of Period	<u>\$ 4,889,538</u>	<u>\$ 10,600,171</u>	<u>\$ 15,489,709</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eight Months Ended May 31, 2025

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	43,495,331	6,950,287	\$ 50,445,618
Payment of benefits	(39,587,145)	(4,165,030)	(43,752,175)
Payments for services	(6,574,409)	(4,094,613)	(10,669,022)
Net Cash Provided (Used) by Operating Activities	(2,666,223)	(1,309,356)	(3,975,579)
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	(2,663,161)	(1,309,356)	(3,972,517)
Cash and Cash Equivalents, Beginning of Year	6,892,827	15,184,053	22,076,880
Cash and Cash Equivalents, End of Period	\$ 4,229,666	\$ 13,874,697	\$ 18,104,363

Reconciliation of Operating Income (Loss) to Net Cash

Provided (Used) by Operating Activities			
Operating Income (Loss)	(1,627,185)	\$ (3,955,075)	\$ (5,582,260)
Adjustments to operations:			
Depreciation	25,767	-	25,767
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	(1,276,258)	258,293	(1,017,965)
Decrease (Increase) in other receivables	447,178	3,356	450,534
Decrease (Increase) in prepaid expenses	-	2,563,870	2,563,870
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,396,459	4,155,176	9,551,635
Increase (Decrease) in due to other funds	(5,632,184)	(4,334,976)	(9,967,160)
Total Adjustments	(1,039,038)	2,645,719	1,606,681
Net Cash Provided (Used) by Operating Activities	\$ (2,666,223)	\$ (1,309,356)	\$ (3,975,579)

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
May 31, 2025

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 1,232,366	\$ 54,831,830
Investments:		
Fixed Income Fund	20,874,345	-
Domestic Equity Fund	30,509,466	-
International Equity Fund	3,991,796	-
	<u>56,607,972</u>	<u>54,831,830</u>
Total Assets		
	<u>56,607,972</u>	<u>54,831,830</u>
Liabilities		
Due to other governments	-	8,527,642
Due to others	-	970,114
	<u>-</u>	<u>9,497,756</u>
Total Liabilities		
	<u>-</u>	<u>9,497,756</u>
Net Position		
Restricted for court	-	45,006,768
Restricted for tax	-	327,306
Restricted for benefits	56,607,972	-
	<u>56,607,972</u>	<u>-</u>
Total Net Position	<u>\$ 56,607,972</u>	<u>\$ 45,334,074</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Eight Months Ended May 31, 2025

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 21,560,394
Property tax collections	-	1,614,549,675
Employer contributions		-
Earnings (Loss) on investments	(133,893)	811,703
Total Additions	<u>(133,893)</u>	<u>1,636,921,772</u>
Deductions		
Court activities	-	8,488,061
Property tax disbursements	-	1,615,223,412
Total Deductions	<u>-</u>	<u>1,623,711,473</u>
Change in fiduciary net position	(133,893)	13,210,299
Net Position - Beginning of Year	<u>56,741,865</u>	<u>32,123,775</u>
Net Position - End of Period	<u>\$ 56,607,972</u>	<u>\$ 45,334,074</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
May 31, 2025

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Assets				
Cash and cash equivalents	\$ 32,669,804	\$ 13,307,078	\$ 8,854,948	\$ 54,831,830
Total Assets	<u>32,669,804</u>	<u>13,307,078</u>	<u>8,854,948</u>	<u>54,831,830</u>
Liabilities				
Due to other governments	-	-	8,527,642	8,527,642
Due to others	<u>646,372</u>	<u>323,742</u>	<u>-</u>	<u>970,114</u>
Total Liabilities	<u>646,372</u>	<u>323,742</u>	<u>8,527,642</u>	<u>9,497,756</u>
Net Position				
Restricted for court activities	32,023,432	12,983,336	-	45,006,768
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>327,306</u>	<u>327,306</u>
Total Net Position	<u>\$ 32,023,432</u>	<u>\$ 12,983,336</u>	<u>\$ 327,306</u>	<u>\$ 45,334,074</u>

FORT BEND COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****CUSTODIAL FUNDS***For the Eight Months Ended May 31, 2025*

	County Clerk Registry Accounts	District Clerk Registry Accounts	Tax Collection Custodial	Total Custodial Funds
Additions				
Court collections	\$ 18,251,130	\$ 3,309,264	\$ -	\$ 21,560,394
Property tax collections	-	-	1,614,549,675	1,614,549,675
Earnings of investments	537,718	273,985	-	811,703
Total Additions	<u>18,788,848</u>	<u>3,583,249</u>	<u>1,614,549,675</u>	<u>1,636,921,772</u>
Deductions				
Court activities	4,213,521	4,274,540	-	8,488,061
Property tax disbursements	-	-	1,615,223,412	1,615,223,412
Total Deductions	<u>4,213,521</u>	<u>4,274,540</u>	<u>1,615,223,412</u>	<u>1,623,711,473</u>
Change in fiduciary net position	14,575,327	(691,291)	(673,737)	13,210,299
Net Position - Beginning of Year	<u>17,448,105</u>	<u>13,674,627</u>	<u>1,001,043</u>	<u>32,123,775</u>
Net Position - End of Period	<u>\$ 32,023,432</u>	<u>\$ 12,983,336</u>	<u>\$ 327,306</u>	<u>\$ 45,334,074</u>

FORT BEND COUNTY, TEXAS
DISCRETELY PRESENTED COMPONENT UNITS

For each of the following entities, the County has financial accountability because it appoints a voting majority of the Board and the County can impose its will.

East Fort Bend County Development Authority (“Authority”)

The Authority is a non-profit local government corporation acting on behalf of the County. The Authority was created by the County on August 29, 2015, pursuant to Subchapter D of Chapter 431, Texas Transportation Code, and Article 1396-1.01 of the Texas Non-Profit Corporation Act, to aid and assist the County in the administration, financing, and implementation of the development and construction of a development Project consisting of approximately 192 acres of land (the “Land”) being developed as the GRID, a commercial, multi-family, and retail development on the site of the former campus of Texas Instruments. The Project lies wholly within the corporate limits of the City of Stafford, Texas (the “City”).

Fort Bend County Housing Finance Corporation (“FBCHFC”)

The FBCHFC was established under the Texas Housing Finance Corporation Act. It provides down payment assistance programs for individuals meeting certain income guidelines and serves as a conduit for activity related to bond issues for affordable housing in Fort Bend County. Financial information is available by contacting the Fort Bend County Housing Finance Corporation, Thomas Shirley – President, 2214 Avenue H, Rosenberg, Texas 77471.

Fort Bend County Toll Road Authority (“FBCTRA”)

The FBCTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBCTRA is to assist in the building and operation of the Fort Bend Toll Road system that will extend from Sam Houston Parkway in Harris County to the Brazos River and the City of Fulshear in Fort Bend County.

Fort Bend Grand Parkway Toll Road Authority (“FBGPTRA”)

The FBGPTRA is organized under the Texas Transportation Corporation Act and the Texas Non-Profit Corporation Act. It was created to assist in the planning, designing, financing and building of county roads and highways. In particular, the FBGPTRA is to assist in the building and operation of the Fort Bend Grand Parkway Toll Road that will extend from the Westpark Tollway along State Highway 99 to US 59. .

Non-Major Discretely Presented Component Units

Fort Bend County Surface Water Supply Corporation (“FBCSWSC”)

The FBCSWSC was established for the purpose of conducting a feasibility study of a surface water facility in the area. Currently, its revenue sources are primarily from special districts, private corporations, and other entities interested in the study.

Fort Bend County Industrial Development Corporation (“FBCIDC”)

The FBCIDC was established under the Development Corporation Act of 1979 (“Act”). It facilitates the issuance of obligations in the form of bonds to finance all or part of the cost of one or more projects as defined by the Act. The bonds issued by the FBCIDC do not constitute a debt or a pledge of faith by the FBCIDC, but are payable by the user pursuant to terms defined in the loan agreements underlying each issue.

Fort Bend County TIRZ 1

The Zone was formed in accordance with Section 311.005(a) of the Tax Increment Finance Act, Texas Tax Code, Chapter 311, as amended (the “Act”). The County has entered an interlocal agreement with Fort Bend County MUD 162 to implement the Project and Financing Plan of the Zone using incremental taxes collected on properties within the prescribed zone located in the ETJ’s of Pleak and Rosenberg, Texas.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
May 31, 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	\$ 93,986,746	\$ 24,662,352	\$ 1,353,299	\$ 124,384,154
Investments	-	-	175,391,321	87,677,909	-	263,069,230
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	-	-	-	9,253
Capital assets, not being depreciated	2,637,058	-	119,875,894	37,731,867	-	160,244,819
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	231,421,330	152,216,001	-	409,412,922
Total Assets	18,702,163	14,101,496	620,675,291	302,288,129	1,353,299	957,120,378
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	-	-	1,112,978	535,694	-	1,648,672
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	312,915	851,031	-	1,163,946
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	344,556,247	174,580,996	-	537,121,626
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)	-	97,363,558	7,176,563	-	103,656,585
Debt service	1,321,323	-	27,866,200	10,988,482	-	40,176,005
Unrestricted	404,993	1,161,480	150,744,279	101,830,308	1,353,299	255,494,359
Total Net Position (Deficit)	\$ 842,780	\$ 1,161,480	\$ 275,974,037	\$ 119,995,353	\$ 1,353,299	\$ 399,326,949

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 Eight Months Ended May 31, 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	\$ 15,696,126	\$ 36,448,551	\$ -	\$ -	\$ -
Interest on long-term debt	7,216,072	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend County Toll Road Authority	<u>22,912,198</u>	<u>36,448,551</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	9,147,762	24,904,260	11,516	-	-
Interest on long-term debt	2,824,138	-	-	-	-
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>11,971,900</u>	<u>24,904,260</u>	<u>11,516</u>	<u>-</u>	<u>-</u>
Non-Major Discretely Presented Component Units					
General Administration	-	-	-	-	-
Total Non-Major Discretely Presented Component Units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 34,884,098</u>	<u>\$ 61,352,811</u>	<u>\$ 11,516</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues:					
Property Taxes				-	
Earnings on investments				-	
Total General Revenues				<u>-</u>	<u>-</u>
Changes in Net Position (Deficit)				-	-
Net Position (Deficit), Beginning of Year, as restated				<u>842,780</u>	<u>1,161,480</u>
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.

May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS *Page 2 of 2*
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
COMPONENT UNITS
For the Eight Months Ended May 31, 2025

Net (Expense) Revenue and Changes in Net Position							
Functions/Programs	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Fort Bend County TIR Zones	Fort Bend County Surface Water Supply Corporation	Fort Bend County Industrial Development Corporation	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	\$ 20,752,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,752,425
Interest on long-term debt	(7,216,072)	-	-	-	-	-	(7,216,072)
Debt service fees	-	-	-	-	-	-	-
Total Fort Bend County Toll Road Authority	13,536,353	-	-	-	-	-	13,536,353
Fort Bend Grand Parkway Toll Road Authority							
Toll road operations	-	15,768,014	-	-	-	-	15,768,014
Interest on long-term debt	-	(2,824,138)	-	-	-	-	(2,824,138)
Debt service fees	-	-	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	12,943,876	-	-	-	-	12,943,876
Non-Major Discretely Presented Component Units							
General Administration	-	-	-	-	-	-	-
Total Non-Major Discretely Presented Component Units	-	-	-	-	-	-	-
Totals Component Units	\$ 13,536,353	\$ 12,943,876	\$ -	\$ -	\$ -	\$ -	\$ 26,480,229
General Revenues:							
Property Taxes			1,343,972	1,343,972			1,343,972
Earnings on investments	6,742,536	2,755,044	42	28	13	1	9,497,622
Total General Revenues	6,742,536	2,755,044	1,344,014	1,344,000	13	1	10,841,594
Changes in Net Position (Deficit)	20,278,889	15,698,920	1,344,014	1,344,000	13	1	37,321,823
Net Position (Deficit), Beginning of Year	255,695,148	104,296,433	9,285	82	8,401	802	362,005,126
Net Position (Deficit), End of Period	\$ 275,974,037	\$ 119,995,353	\$ 1,353,299	\$ 1,344,082	\$ 8,414	\$ 803	\$ 399,326,949

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
May 31, 2025
Primary Government

			Total		
Cash and Investments	Governmental Funds	Internal Service Funds	Governmental Activities	Business-Type Activities	Total Primary Government
Cash deposits	\$ 48,265,488	\$ 18,104,362	\$ 66,369,850	\$ 686,923	\$ 67,056,773
Investment pools:					
LOGIC	11,402,611	-	11,402,611	-	11,402,611
Texas CLASS	235,389,150	-	235,389,150	-	235,389,150
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	346,617,287	18,104,362	364,721,649	686,923	365,408,572
Investments					
Government Securities			-		-
US Agency Notes	52,553,933	-	52,553,933	-	52,553,933
US Treasury Notes	145,150,910	-	145,150,910	-	145,150,910
Commercial Paper	77,458,196	-	77,458,196	-	77,458,196
Total Cash and Investments	\$ 621,780,326	\$ 18,104,362	\$ 639,884,688	\$ 686,923	\$ 640,571,611

Fiduciary Funds and Component Units

	Fiduciary Funds		Discretely
Cash and Investments	Custodial Funds	OPEB Trust Fund	Presented Component Units
Cash deposits	\$ 18,397,444	\$ -	\$ 22,166,795
Investment pools:			
LOGIC	-	-	6,195,210
Texas CLASS	36,434,386	-	71,994,164
Texas Range	-	-	1,222
TexPool	-	-	-
Money market funds	-	1,232,366	24,026,763
Totals cash and cash equivalents	54,831,830	1,232,366	124,384,154
Investments			
Government Securities			198,738,135
Commercial Paper	-	-	64,331,095
Fixed Income Fund	-	20,874,345	-
Domestic Equity Fund	-	30,509,466	-
International Equity Fund	-	3,991,796	-
Total Cash and Investments	\$ 54,831,830	56,607,972	\$ 387,453,384

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
May 31, 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			\$ 922,233,859	\$ 1,380,478,203
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			\$ 26,550,000	\$ 28,485,526
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			\$ 119,634,288	\$ 183,645,812
Leases					
210,298	Mailing Equipment	2.467	2026	33,309	33,803
	Total Leases			\$ 33,309	\$ 33,803
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			\$ 12,073,412	\$ 13,073,105



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

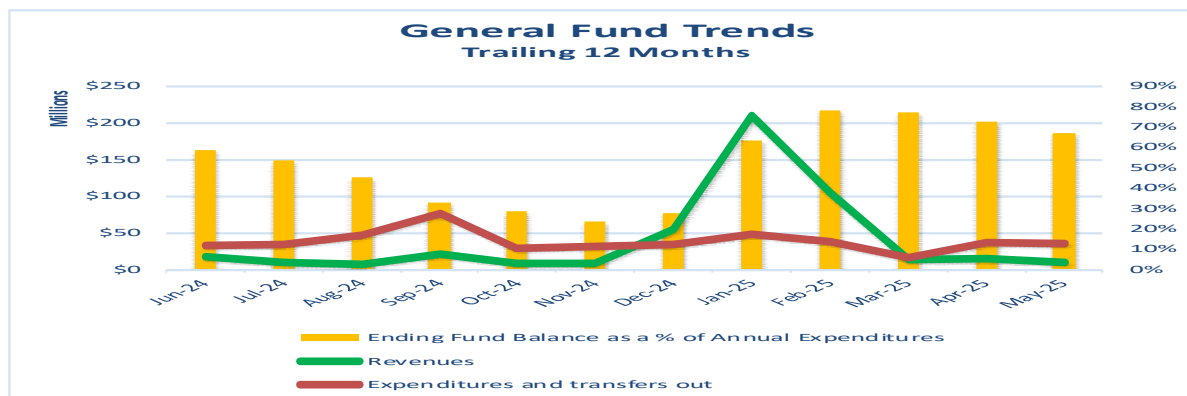
	Fiscal Year				Eight Months Ended May 31,
	2021	2022	2023	2024	2025
Revenues					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 498,649,050
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	12,386,018
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	37,002,326
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	65,621,911
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	20,035,409
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	16,589,885
Total Revenues	643,321,928	613,680,076	643,622,653	706,181,101	650,284,599
Expenditures					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	71,240,931
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	10,109,995
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	106,619,973
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	61,034,309
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	43,012,500
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	841,901
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	61,405,912
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	5,300,752
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	14,596,931
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	135,715,196
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	27,373,754
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	606,534,091
(Deficiency) of Revenues					
(Under) Expenditures	(184,310,083)	(78,932,733)	(84,931,282)	(135,472,278)	43,750,508
Other Financing Sources (Uses)					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	44,401,724
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(44,401,724)
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	\$ 48,902,382

FORT BEND COUNTY, TEXAS

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

Page 1 of 2

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



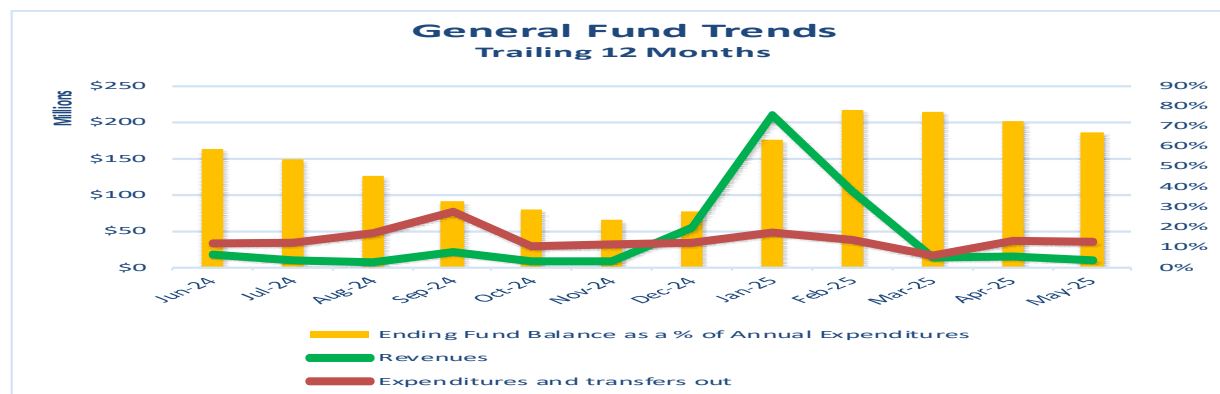
May 31, 2025 Monthly Financial Report

FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	12/31/24	1/31/25	2/28/25	3/31/25	4/30/25	5/31/25
Revenues						
Property taxes	\$ 37,443,546	\$ 199,867,158	\$ 92,988,385	\$ 6,108,003	\$ 2,651,320	\$ (130,193)
Fines and fees	4,146,128	3,713,140	3,994,647	4,138,143	4,094,557	3,515,703
Intergovernmental	9,853,430	3,710,267	4,863,045	404,533	4,046,631	4,590,572
Earnings on investments	448,071	1,155,239	1,583,941	783,686	2,863,224	246,148
Miscellaneous	2,017,245	1,456,197	1,485,289	1,488,182	1,762,995	1,423,714
Total Revenues	53,908,420	209,902,001	104,915,307	12,922,547	15,418,727	9,645,944
Expenditures						
Current:						
General administration	9,179,486	10,993,012	8,146,963	13,584,350	6,187,396	7,533,728
Financial administration	1,205,792	1,720,241	1,284,093	1,204,019	1,216,151	1,172,515
Administration of justice	11,078,225	13,852,484	10,218,520	10,396,497	10,476,980	10,324,165
Construction and maintenance	323,521	464,047	364,740	395,004	365,589	350,405
Health and human services	4,867,719	5,869,248	4,970,048	5,010,813	5,357,694	4,705,333
Cooperative services	76,193	109,481	82,414	176,141	173,101	81,995
Public safety	6,686,941	9,590,696	6,844,914	6,717,195	7,165,090	7,111,764
Parks and recreation	706,309	831,528	455,891	412,438	1,047,217	453,343
Libraries and education	2,024,520	2,319,878	1,888,575	1,627,035	1,791,968	1,642,970
Capital Outlay	957,374	578,530	1,272,831	178,355	479,206	355,773
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	37,106,080	46,329,145	35,528,989	39,701,847	34,260,392	33,731,991
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,802,340	163,572,856	69,386,318	(26,779,300)	(18,841,665)	(24,086,047)
Other Financing Sources (Uses)						
Transfers in	4,910,612	-	-	24,925,000	-	-
Transfers (out)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,079,066	(1,831,546)	(1,831,546)	23,093,454	(1,831,546)	(1,831,546)
Net Change in Fund Balances	19,881,406	161,741,310	67,554,772	(3,685,846)	(20,673,211)	(25,917,593)
Fund Balances, Beginning of Period	106,925,218	126,806,624	288,547,934	356,102,706	352,416,860	331,743,649
Fund Balances, End of Period	\$ 126,806,624	\$ 288,547,934	\$ 356,102,706	\$ 352,416,860	\$ 331,743,649	\$ 305,826,056



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