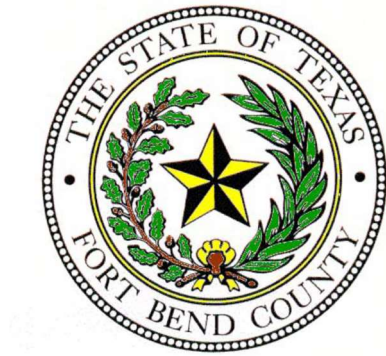


**FORT BEND COUNTY, TEXAS  
MONTHLY FINANCIAL REPORTS  
(Unaudited and Unadjusted)**

**For the Nine Months Ended June 30, 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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**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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August 4, 2025

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

The Monthly Financial Report (the "MFR") for the Nine Months Ended June 30, 2025, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

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

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

Respectfully submitted,

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas



# FORT BEND COUNTY, TEXAS

## STATEMENT OF NET POSITION

June 30, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 328,587,964	\$ 921,023	\$ 329,508,987	\$ 321,047,298
Investments	271,302,815	-	271,302,815	288,338,937
Receivables:				
Taxes, net	17,759,235	-	17,759,235	-
Grants	7,040,400	-	7,040,400	-
Fines and fees	47,917,190	-	47,917,190	-
Other	23,422,030	1,112,970	24,535,000	9,253
Internal Balances	7,942,828	(7,045,716)	897,112	-
Prepaid items	57,761	83,823	141,584	-
Due from component units	1,671,136	-	1,671,136	-
Capital assets, not being depreciated	924,615,972	-	924,615,972	163,945,298
Capital assets, net of accumulated depreciation	3,351,360,995	3,432,449	3,354,793,444	408,737,651
<b>Total Assets</b>	<u>4,981,678,326</u>	<u>(1,495,451)</u>	<u>4,980,182,875</u>	<u>1,182,078,437</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	1,343,498	-	1,343,498	(4,242,003)
Deferred outflows related to post-employment benefits	116,217,774	-	116,217,774	-
<b>Total Deferred Outflows of Resources</b>	<u>117,561,272</u>	<u>-</u>	<u>117,561,272</u>	<u>(4,242,003)</u>
<b>Liabilities</b>				
Accounts payable and accrued expenses	28,063,736	1,090,046	29,153,782	649,693
Retainage payable	12,228,173	-	12,228,173	1,800,499
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	18,539,603	143,527	18,683,130	125,000
Due to component units	-	-	-	-
Due to primary government	-	-	-	2,568,248
Due to other governments	6,437,944	-	6,437,944	-
<b>Long-term Liabilities:</b>				
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	1,111,816,496	-	1,111,816,496	713,567,560
Net pension liability	46,198,071	-	46,198,071	-
Total OPEB liability	303,244,117	-	303,244,117	-
<b>Total Liabilities</b>	<u>1,610,882,720</u>	<u>1,233,573</u>	<u>1,612,116,293</u>	<u>738,403,494</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	21,607,265
Deferred inflows related to post-employment benefits	322,072,984	-	322,072,984	12,815,016
<b>Total Deferred Inflows of Resources</b>	<u>322,072,984</u>	<u>-</u>	<u>322,072,984</u>	<u>34,422,281</u>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	3,123,163,837	3,494,720	3,126,658,557	103,216,723
Restricted for:				
Debt service	81,054,155	-	81,054,155	40,418,451
Construction and maintenance	60,905,871	-	60,905,871	-
Other	32,897,027	-	32,897,027	-
Unrestricted	(131,736,996)	(6,223,744)	(137,960,740)	261,375,485
<b>Total Net Position</b>	<u>\$ 3,166,283,894</u>	<u>\$ (2,729,024)</u>	<u>\$ 3,163,554,870</u>	<u>\$ 405,010,659</u>

June 30, 2025 Monthly Financial Report

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Nine Months Ended June 30, 2025**

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 88,013,075	\$ 5,136,383	\$ 11,199,524	\$ -
Financial administration	11,703,386	8,519,592	-	-
Administration of justice	127,861,801	10,158,592	12,943,919	-
Construction and maintenance	124,549,936	5,324,302	-	9,111,989
Health and human services	56,323,381	13,669,732	34,210,388	-
Cooperative services	1,016,192	-	-	-
Public safety	79,540,272	14,314,217	3,615,836	-
Parks and recreation	10,851,895	(15,550)	906,549	-
Libraries and education	18,090,490	54,490	49,641	-
Interest on long-term debt	28,306,479	-	-	-
Total governmental activities	546,256,907	57,161,758	62,925,857	9,111,989
Business-Type Activities				
EPICenter Operations	5,087,398	3,586,147	1,000,000	-
Total Primary Government	\$ 551,344,305	\$ 60,747,905	\$ 63,925,857	\$ 9,111,989
Component Units:				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	29,036,154	42,560,638	-	-
FB Grand Parkway Toll Road Authority	13,297,340	29,014,118	-	11,825
Non-Major Discretely Presented				
Component Units	-	-	-	-
Total Component Units	\$ 42,333,494	\$ 71,574,756	\$ -	\$ 11,825



**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Nine Months Ended June 30, 2025**

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (71,677,168)		\$ (71,677,168)	
Financial administration	(3,183,794)		(3,183,794)	
Administration of justice	(104,759,290)		(104,759,290)	
Construction and maintenance	(110,113,645)		(110,113,645)	
Health and human services	(8,443,261)		(8,443,261)	
Cooperative services	(1,016,192)		(1,016,192)	
Public safety	(61,610,219)		(61,610,219)	
Parks and recreation	(9,960,896)		(9,960,896)	
Libraries and education	(17,986,359)		(17,986,359)	
Interest on long-term debt	(28,306,479)		(28,306,479)	
<b>Total governmental activities</b>	<u>(417,057,303)</u>		<u>(417,057,303)</u>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (501,251)	(501,251)	
<b>Total Primary Government</b>	<u>(417,057,303)</u>	<u>(501,251)</u>	<u>(417,558,554)</u>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				13,524,484
FB Grand Parkway Toll Road Authority				15,728,603
Non-Major Discretely Presented				-
Component Units				<u>-</u>
<b>Total Component Units</b>				<u>29,253,087</u>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	507,007,973	-	507,007,973	1,343,972
Sales and use taxes	14,253,571	-	14,253,571	-
Earnings on investments	24,636,200	-	24,636,200	12,408,474
Miscellaneous	5,868,931	-	5,868,931	-
<b>Total General Revenues</b>	<u>551,766,675</u>	<u>-</u>	<u>551,766,675</u>	<u>13,752,446</u>
Changes in Net Position	134,709,372	(501,251)	134,208,121	43,005,533
<b>Net Position, Beginning of Year, as restated</b>	<u>3,031,574,522</u>	<u>(2,227,773)</u>	<u>3,029,346,749</u>	<u>362,005,126</u>
<b>Net Position, End of Period</b>	<u>\$ 3,166,283,894</u>	<u>\$ (2,729,024)</u>	<u>\$ 3,163,554,870</u>	<u>\$ 405,010,659</u>

June 30, 2025 Monthly Financial Report

**FORT BEND COUNTY, TEXAS****BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025**

Page 1 of 2

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 91,489,823	\$ 26,876,470	\$ 87,105,201	\$ 46,638
Investments	107,369,061	32,877,936	43,426,499	12,899,474
Taxes receivable, net	12,711,206	3,891,247	-	-
Grants receivable	3,687,413	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	684,734	22,410,696	-	-
Due from other funds	104,857,701	-	-	-
Due from component units	1,671,136	-	-	-
Prepaid items	32,766	-	-	-
<b>Total Assets</b>	<b>\$ 370,421,030</b>	<b>\$ 86,056,349</b>	<b>\$ 130,531,700</b>	<b>\$ 12,946,112</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 16,987,730	\$ -	\$ 618,824	\$ -
Accrued payroll	11,224	-	-	-
Retainage payable	350,981	-	11,773,590	85,598
Due to other funds	382,755	(2)	93,964,272	1,471,143
Due to other governments	3,060,801	-	-	-
Unearned revenues	5,675,753	-	-	11,389,371
<b>Total Liabilities</b>	<b>26,469,244</b>	<b>(2)</b>	<b>106,356,686</b>	<b>12,946,112</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	12,711,206	3,891,247	-	-
Unavailable revenue-other	47,917,190	22,848,002	-	-
<b>Total Deferred Inflows of Resources</b>	<b>60,628,396</b>	<b>26,739,249</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	32,766	-	-	-
Restricted	10,182,479	59,317,102	24,175,014	-
Committed	25,626,663	-	-	-
Unassigned	247,481,483	-	-	-
<b>Total Fund Balances</b>	<b>283,323,390</b>	<b>59,317,102</b>	<b>24,175,014</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 370,421,030</b>	<b>\$ 86,056,349</b>	<b>\$ 130,531,700</b>	<b>\$ 12,946,112</b>

June 30, 2025 Monthly Financial Report

**FORT BEND COUNTY, TEXAS****BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025**

Page 2 of 2

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 45,794,461	\$ 55,903,001	\$ 307,215,594
Investments	46,674,948	28,054,898	271,302,816
Taxes receivable, net	-	1,156,782	17,759,235
Grants receivable	-	3,352,987	7,040,400
Fines and fees receivable	-	-	47,917,190
Other receivables	16,880	1,196,899	24,309,209
Due from other funds	-	390,862	105,248,563
Due from component units	-	-	1,671,136
Prepaid items	-	3,495	36,261
<b>Total Assets</b>	<b>\$ 92,486,289</b>	<b>\$ 90,058,924</b>	<b>\$ 782,500,404</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 483,740	\$ 18,090,294
Accrued payroll	-	-	11,224
Retainage payable	18,004	-	12,228,173
Due to other funds	392,737	8,253,699	104,464,604
Due to other governments	-	3,604,098	6,664,899
Unearned revenues	-	29,991	17,095,115
<b>Total Liabilities</b>	<b>410,741</b>	<b>12,371,528</b>	<b>158,554,309</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	1,157,057	17,759,510
Unavailable revenue-other	-	-	70,765,192
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,157,057</b>	<b>88,524,702</b>
<b>Fund Balances</b>			
Nonspendable	-	3,495	36,261
Restricted	92,075,548	76,526,844	262,276,987
Committed	-	-	25,626,663
Unassigned	-	-	247,481,483
<b>Total Fund Balances</b>	<b>92,075,548</b>	<b>76,530,339</b>	<b>535,421,393</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 92,486,289</b>	<b>\$ 90,058,924</b>	<b>\$ 782,500,404</b>

June 30, 2025 Monthly Financial Report



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

Total fund balances, governmental funds	\$ 535,421,393
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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.	4,275,530,754
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Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	86,428,220
--	------------

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	(1,080,790,248)
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.	<u>19,028,502</u>
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Net Position of Governmental Activities	<u>\$ 3,166,283,894</u>
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**FORT BEND COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN****FUND BALANCES****GOVERNMENTAL FUNDS****For the Nine Months Ended June 30, 2025****Page 1 of 2**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>COVID Response Fund</b>
<b>Revenues</b>				
Property taxes	\$ 340,352,836	\$ 129,226,379	\$ -	\$ -
Sales taxes	-	-	-	-
Fines and fees	41,606,264	-	-	-
Intergovernmental	35,426,090	4,042,088	1,146,756	9,568,057
Earnings on investments	10,023,193	2,156,208	7,330,914	513,711
Miscellaneous	14,760,716	1,317,680	48,778	-
<b>Total Revenues</b>	<b>442,169,099</b>	<b>136,742,355</b>	<b>8,526,448</b>	<b>10,081,768</b>
<b>Expenditures</b>				
Current:				
General administration	79,010,707	-	1,121,254	-
Financial administration	11,300,440	-	46,212	-
Administration of justice	95,610,223	-	193,249	-
Construction and maintenance	3,258,401	-	35,022,089	-
Health and human services	42,527,007	-	354,949	3,847,696
Cooperative services	927,083	-	-	-
Public safety	64,787,120	-	1,761,759	-
Parks and recreation	5,258,218	-	796,687	-
Libraries and education	16,220,244	-	-	-
<b>Capital Outlay</b>	<b>4,822,530</b>	<b>6,457,103</b>	<b>140,549,932</b>	<b>1,323,460</b>
<b>Debt Service:</b>				
Principal	-	69,292,968	-	-
Interest and fiscal charges	-	27,374,001	-	-
Debt issuance costs	-	-	327	-
<b>Total Expenditures</b>	<b>323,721,973</b>	<b>103,124,072</b>	<b>179,846,458</b>	<b>5,171,156</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>118,447,126</b>	<b>33,618,283</b>	<b>(171,320,010)</b>	<b>4,910,612</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	29,835,612	523,524	-	-
Transfers (out)	(15,874,134)	(24,925,000)	-	(4,910,612)
General obligation bonds and notes issued	-	-	(1,028,828)	-
Lease and capital financing initiation	-	6,457,103	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>13,961,478</b>	<b>(17,944,373)</b>	<b>(1,028,828)</b>	<b>(4,910,612)</b>
Net Change in Fund Balances	132,408,604	15,673,910	(172,348,838)	-
<b>Fund Balances, Beginning of Year</b>	<b>150,914,786</b>	<b>43,643,192</b>	<b>196,523,852</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 283,323,390</b>	<b>\$ 59,317,102</b>	<b>\$ 24,175,014</b>	<b>\$ -</b>

June 30, 2025 Monthly Financial Report

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

	<b>FBC Assistance Districts</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ 29,428,160	\$ 499,007,375
Sales taxes	13,998,871	-	13,998,871
Fines and fees	-	7,988,312	49,594,576
Intergovernmental	-	25,248,229	75,431,220
Earnings on investments	2,641,232	1,967,160	24,632,418
Miscellaneous	-	3,131,446	19,258,620
<b>Total Revenues</b>	<b>16,640,103</b>	<b>67,763,307</b>	<b>681,923,080</b>
<b>Expenditures</b>			
Current:			
General administration	-	2,391,919	82,523,880
Financial administration	-	-	11,346,652
Administration of justice	-	24,680,547	120,484,019
Construction and maintenance	3,061,220	32,085,943	73,427,653
Health and human services	-	2,402,237	49,131,889
Cooperative services	-	-	927,083
Public safety	-	3,542,062	70,090,941
Parks and recreation	-	-	6,054,905
Libraries and education	-	48,077	16,268,321
<b>Capital Outlay</b>	-	3,055,416	156,208,441
<b>Debt Service:</b>			
Principal	-	-	69,292,968
Interest and fiscal charges	-	-	27,374,001
Debt issuance costs	-	-	327
<b>Total Expenditures</b>	<b>3,061,220</b>	<b>68,206,201</b>	<b>683,131,080</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>13,578,883</b>	<b>(442,894)</b>	<b>(1,208,000)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	15,874,134	46,233,270
Transfers (out)	(523,524)	-	(46,233,270)
General obligation bonds and notes issued	-	-	(1,028,828)
Lease and capital financing initiation	-	-	6,457,103
<b>Total Other Financing Sources (Uses)</b>	<b>(523,524)</b>	<b>15,874,134</b>	<b>5,428,275</b>
Net Change in Fund Balances	13,055,359	15,431,240	4,220,275
<b>Fund Balances, Beginning of Year</b>	<b>79,020,191</b>	<b>61,099,099</b>	<b>531,201,120</b>
<b>Fund Balances, End of Period</b>	<b>\$ 92,075,550</b>	<b>\$ 76,530,339</b>	<b>\$ 535,421,395</b>

**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 Nine Months Ended June 30, 2025**

Net change in fund balances - total governmental funds \$ 4,220,275

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 \$172,369,062 was exceeded by depreciation of \$100,387,627 in the current period. 71,981,520

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. (581,981)

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 (6,457,103)

Repayments:

Principal repayments 69,292,968

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. (1,705,902)

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. (2,040,405)

Change in net position of governmental activities \$ 134,709,372



**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**  
**June 30, 2025**

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	<b>Special Revenue Funds</b>				
	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 5,297,986	\$ 2,131,520	\$ 1,574,763	\$ 10,755,125	\$ 9,872,888
Investments	10,860,731	-	-	4,970,414	11,137,680
Taxes receivable, net	-	-	-	719,041	437,741
Grants receivable	-	-	46,516	-	1,211,538
Other receivables	-	-	6,575	38,893	1,151,431
Due from other funds	-	-	-	15,495	-
<b>Total Assets</b>	<b>\$ 16,158,717</b>	<b>\$ 2,131,520</b>	<b>\$ 1,628,399</b>	<b>\$ 16,498,968</b>	<b>\$ 23,811,278</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 8,400	\$ 475,340
Due to other funds	-	41,712	2,543,183	1,832,253	1,270,205
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>41,712</b>	<b>2,543,183</b>	<b>1,840,653</b>	<b>1,745,545</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	719,041	437,741
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>719,041</b>	<b>437,741</b>
<b>Fund Balances:</b>					
Restricted	16,158,717	2,089,808	(915,329)	13,939,274	21,627,992
<b>Total Fund Balances</b>	<b>16,158,717</b>	<b>2,089,808</b>	<b>(914,784)</b>	<b>13,939,274</b>	<b>21,627,992</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 16,158,717</b>	<b>\$ 2,131,520</b>	<b>\$ 1,628,399</b>	<b>\$ 16,498,968</b>	<b>\$ 23,811,278</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2025**

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	<b>Special Revenue Funds</b>				
	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>	<b>FBC Historical Commission</b>	<b>Library Donations</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 45,861	\$ 153,402	\$ 609,446	\$ 7,981	\$ 108,980
Investments	-	1,086,073	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	47,983	3,277	-	-
<b>Total Assets</b>	<b>\$ 45,861</b>	<b>\$ 1,287,458</b>	<b>\$ 612,723</b>	<b>\$ 7,981</b>	<b>\$ 108,980</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	43,167	4,508	-	7,921
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>43,167</b>	<b>4,508</b>	<b>-</b>	<b>7,921</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	45,861	1,244,291	608,215	7,981	101,059
<b>Total Fund Balances</b>	<b>45,861</b>	<b>1,244,291</b>	<b>608,215</b>	<b>7,981</b>	<b>101,059</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 45,861</b>	<b>\$ 1,287,458</b>	<b>\$ 612,723</b>	<b>\$ 7,981</b>	<b>\$ 108,980</b>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2025**

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	<b>Special Revenue Funds</b>				
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 205,986	\$ 56,264	\$ 193,631	\$ 93,305	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	955	-	-	10	-
<b>Total Assets</b>	<b>\$ 206,941</b>	<b>\$ 56,264</b>	<b>\$ 193,631</b>	<b>\$ 93,315</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Restricted	206,941	56,264	193,631	93,315	-
<b>Total Fund Balances</b>	<b>206,941</b>	<b>56,264</b>	<b>193,631</b>	<b>93,315</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 206,941</b>	<b>\$ 56,264</b>	<b>\$ 193,631</b>	<b>\$ 93,315</b>	<b>\$ -</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2025**

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	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
<b>Assets</b>					
Cash and cash equivalents	\$ 41,771	\$ 5,712,943	\$ 119,978	\$ 978,258	\$ 6,966,199
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	166,558	-	-	-
<b>Total Assets</b>	<u>\$ 41,771</u>	<u>\$ 5,879,501</u>	<u>\$ 119,978</u>	<u>\$ 978,258</u>	<u>\$ 6,969,149</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	(1,502)	-	-	25,874	16,806
Due to other governments	-	-	-	-	3,141,119
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>(1,502)</u>	<u>-</u>	<u>-</u>	<u>25,874</u>	<u>3,157,925</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Restricted	43,273	5,879,501	119,978	952,384	3,808,274
<b>Total Fund Balances</b>	<u>43,273</u>	<u>5,879,501</u>	<u>119,978</u>	<u>952,384</u>	<u>3,811,224</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 41,771</u>	<u>\$ 5,879,501</u>	<u>\$ 119,978</u>	<u>\$ 978,258</u>	<u>\$ 6,969,149</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 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
<b>Assets</b>					
Cash and cash equivalents	\$ 24,065	\$ 221,469	\$ 94	\$ 164,064	\$ (447,949)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	2,094,933
Other receivables	-	-	-	-	-
Due from other funds	100	-	-	-	-
<b>Total Assets</b>	<u>\$ 24,165</u>	<u>\$ 221,469</u>	<u>\$ 94</u>	<u>\$ 164,064</u>	<u>\$ 1,646,984</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	250	-	2,178	614,570
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>250</u>	<u>-</u>	<u>2,178</u>	<u>614,570</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	275
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
<b>Fund Balances:</b>					
Restricted	24,165	221,219	94	161,886	1,032,139
<b>Total Fund Balances</b>	<u>24,165</u>	<u>221,219</u>	<u>94</u>	<u>161,886</u>	<u>1,032,139</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,165</u>	<u>\$ 221,469</u>	<u>\$ 94</u>	<u>\$ 164,064</u>	<u>\$ 1,646,984</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 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
<b>Assets</b>					
Cash and cash equivalents	\$ 230,411	\$ 9,817	\$ 133,105	\$ 2,190,427	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 230,411</u>	<u>\$ 9,817</u>	<u>\$ 133,105</u>	<u>\$ 2,190,427</u>	<u>\$ 827,079</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	8,530	2,701	1,647,026	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>8,530</u>	<u>2,701</u>	<u>1,647,026</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Restricted	<u>230,411</u>	<u>1,287</u>	<u>130,404</u>	<u>543,401</u>	<u>827,079</u>
<b>Total Fund Balances</b>	<u>230,411</u>	<u>1,287</u>	<u>130,404</u>	<u>543,401</u>	<u>827,079</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 230,411</u>	<u>\$ 9,817</u>	<u>\$ 133,105</u>	<u>\$ 2,190,427</u>	<u>\$ 827,079</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2025**

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	<b>Special Revenue Funds</b>		
	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,936,851	\$ 3,687,281	\$ 55,903,001
Investments	-	-	28,054,898
Taxes receivable, net	-	-	1,156,782
Grants receivable	-	-	3,352,987
Other receivables	-	-	1,196,899
Due from other funds	155,629	855	390,862
<b>Total Assets</b>	<u>\$ 4,092,480</u>	<u>\$ 3,688,136</u>	<u>\$ 90,058,924</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 483,740
Due to other funds	166,355	27,962	8,253,699
Due to other governments	-	462,979	3,604,098
Unearned revenues	29,991	-	29,991
<b>Total Liabilities</b>	<u>196,346</u>	<u>490,941</u>	<u>12,371,528</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	-	1,157,057
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>1,157,057</u>
<b>Fund Balances:</b>			
Restricted	3,896,134	3,197,195	76,526,844
<b>Total Fund Balances</b>	<u>3,896,134</u>	<u>3,197,195</u>	<u>76,530,339</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 4,092,480</u>	<u>\$ 3,688,136</u>	<u>\$ 90,058,924</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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 17,786,102	\$ 11,642,058
Fines and fees	-	-	-	4,535,264	-
Intergovernmental	510,367	652,531	264,653	216,635	3,850,914
Earnings on investments	492,371	53,299	91,755	460,667	619,636
Miscellaneous	-	-	1,695	183,398	31,146
<b>Total Revenues</b>	<b>1,002,738</b>	<b>705,830</b>	<b>358,103</b>	<b>23,182,066</b>	<b>16,143,754</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	376,036
Administration of justice	-	(2)	15,630,740	-	-
Construction and maintenance	2	104,872	(1)	20,327,792	6,827,694
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>46,095</b>	<b>81,937</b>	<b>2,743,930</b>
<b>Total Expenditures</b>	<b>2</b>	<b>104,870</b>	<b>15,676,834</b>	<b>20,409,729</b>	<b>9,947,660</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,002,736</b>	<b>600,960</b>	<b>(15,318,731)</b>	<b>2,772,337</b>	<b>6,196,094</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	15,720,822	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>15,720,822</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	1,002,736	600,960	402,091	2,772,337	6,196,094
<b>Fund Balances, Beginning of Year</b>	<b>15,155,981</b>	<b>1,488,848</b>	<b>(1,316,875)</b>	<b>11,166,937</b>	<b>15,431,898</b>
<b>Fund Balances, End of Period</b>	<b>\$ 16,158,717</b>	<b>\$ 2,089,808</b>	<b>\$ (914,784)</b>	<b>\$ 13,939,274</b>	<b>\$ 21,627,992</b>

**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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>	<b>FBC Historical Commission</b>	<b>Library Donations</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	432,750	96,630	-	(1)
Intergovernmental	-	-	80,412	-	-
Earnings on investments	93	36,418	979	16	195
Miscellaneous	26,657	-	-	-	49,641
<b>Total Revenues</b>	<b>26,750</b>	<b>469,168</b>	<b>178,021</b>	<b>16</b>	<b>49,835</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	1,050	-
Administration of justice	-	448,413	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	10,657	-	-	-	-
Public safety	-	-	79,295	-	-
Libraries and education	-	-	-	-	48,077
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,657</b>	<b>448,413</b>	<b>79,295</b>	<b>1,050</b>	<b>48,077</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,093</b>	<b>20,755</b>	<b>98,726</b>	<b>(1,034)</b>	<b>1,758</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	16,093	20,755	98,726	(1,034)	1,758
<b>Fund Balances, Beginning of Year</b>	<b>29,768</b>	<b>1,223,536</b>	<b>509,489</b>	<b>9,015</b>	<b>99,301</b>
<b>Fund Balances, End of Period</b>	<b>\$ 45,861</b>	<b>\$ 1,244,291</b>	<b>\$ 608,215</b>	<b>\$ 7,981</b>	<b>\$ 101,059</b>

**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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	11,000	-	-	1,275	-
Intergovernmental	-	-	-	21,324	-
Earnings on investments	374	105	-	-	-
Miscellaneous	-	-	385	-	-
<b>Total Revenues</b>	<b>11,374</b>	<b>105</b>	<b>385</b>	<b>22,599</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	42,809	12,868	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>14,995</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>57,804</b>	<b>12,868</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>11,374</b>	<b>105</b>	<b>(57,419)</b>	<b>9,731</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	11,374	105	(57,419)	9,731	-
<b>Fund Balances, Beginning of Year</b>	<b>195,567</b>	<b>56,159</b>	<b>251,050</b>	<b>83,584</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 206,941</b>	<b>\$ 56,264</b>	<b>\$ 193,631</b>	<b>\$ 93,315</b>	<b>\$ -</b>



**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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,434,640	-	-	-
Intergovernmental	70,000	-	-	-	184,613
Earnings on investments	169	-	3,468	2,014	62,940
Miscellaneous	-	-	15,128	363,978	1,113,849
<b>Total Revenues</b>	<b>70,169</b>	<b>1,434,640</b>	<b>18,596</b>	<b>365,992</b>	<b>1,361,402</b>
<b>Expenditures</b>					
Current:					
General administration	105,382	1,280,390	1	629,060	-
Administration of justice	-	301,860	-	-	147,045
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,251,700
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,759</b>
<b>Total Expenditures</b>	<b>105,382</b>	<b>1,582,250</b>	<b>1</b>	<b>629,060</b>	<b>2,556,504</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(35,213)</b>	<b>(147,610)</b>	<b>18,595</b>	<b>(263,068)</b>	<b>(1,195,102)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(35,213)	(147,610)	18,595	(263,068)	(1,195,102)
<b>Fund Balances, Beginning of Year</b>	<b>78,486</b>	<b>6,027,111</b>	<b>101,383</b>	<b>1,215,452</b>	<b>5,006,326</b>
<b>Fund Balances, End of Period</b>	<b>\$ 43,273</b>	<b>\$ 5,879,501</b>	<b>\$ 119,978</b>	<b>\$ 952,384</b>	<b>\$ 3,811,224</b>

**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 Nine Months Ended June 30, 2025

	<b>Special Revenue Funds</b>				
	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	426	-	-	-	-
Intergovernmental	-	117,211	94	5,679	8,124,048
Earnings on investments	-	326	-	335	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>426</b>	<b>117,537</b>	<b>94</b>	<b>6,014</b>	<b>8,124,048</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Administration of justice	-	-	-	(1)	-
Construction and maintenance	-	-	-	-	4,825,584
Health and human services	-	-	-	125,255	2,266,325
Public safety	-	50,255	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>50,255</b>	<b>-</b>	<b>125,254</b>	<b>7,091,909</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>426</b>	<b>67,282</b>	<b>94</b>	<b>(119,240)</b>	<b>1,032,139</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	153,312	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,312</b>	<b>-</b>
Net Change in Fund Balances	426	67,282	94	34,072	1,032,139
<b>Fund Balances, Beginning of Year</b>	<b>23,739</b>	<b>153,937</b>	<b>-</b>	<b>127,814</b>	<b>-</b>
<b>Fund Balances, End of Period</b>	<b>\$ 24,165</b>	<b>\$ 221,219</b>	<b>\$ 94</b>	<b>\$ 161,886</b>	<b>\$ 1,032,139</b>

**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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	232,270	85,853	26,134	4,110,472	-
Earnings on investments	1,591	20	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>233,861</b>	<b>85,873</b>	<b>26,134</b>	<b>4,110,472</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Administration of justice	3,450	-	102,609	3,567,071	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	84,586	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10,700</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,450</b>	<b>84,586</b>	<b>113,309</b>	<b>3,567,071</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>230,411</b>	<b>1,287</b>	<b>(87,175)</b>	<b>543,401</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	230,411	1,287	(87,175)	543,401	-
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>217,579</b>	<b>-</b>	<b>827,079</b>
<b>Fund Balances, End of Period</b>	<b>\$ 230,411</b>	<b>\$ 1,287</b>	<b>\$ 130,404</b>	<b>\$ 543,401</b>	<b>\$ 827,079</b>

**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 Nine Months Ended June 30, 2025**

	<b>Special Revenue Funds</b>		
	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 29,428,160
Fines and fees	1,476,328	-	7,988,312
Intergovernmental	6,695,019	-	25,248,229
Earnings on investments	140,389	-	1,967,160
Miscellaneous	8,083	1,337,486	3,131,446
<b>Total Revenues</b>	<b>8,319,819</b>	<b>1,337,486</b>	<b>67,763,307</b>
<b>Expenditures</b>			
Current:			
General administration	-	-	2,391,919
Administration of justice	4,423,685	-	24,680,547
Construction and maintenance	-	-	32,085,943
Health and human services	-	-	2,402,237
Public safety	-	1,076,226	3,542,062
Libraries and education	-	-	48,077
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>3,055,416</b>
<b>Total Expenditures</b>	<b>4,423,685</b>	<b>1,076,226</b>	<b>68,206,201</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,896,134</b>	<b>261,260</b>	<b>(442,894)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	15,874,134
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>15,874,134</b>
Net Change in Fund Balances	3,896,134	261,260	15,431,240
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>2,935,935</b>	<b>61,099,099</b>
<b>Fund Balances, End of Period</b>	<b>\$ 3,896,134</b>	<b>\$ 3,197,195</b>	<b>\$ 76,530,339</b>

**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:

<b>Fund Number</b>	<b>Fund Description</b>
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	Certificate of Obligation, Series 2025
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****June 30, 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
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,654,752	\$ 2,070,658	\$ -
Investments	-	-	30,891,380	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 1,654,752</u>	<u>\$ 32,962,038</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	314,804	3,672,382	82,278
Due to other funds	-	-	-	2,304,940
<b>Total Liabilities</b>	<u>-</u>	<u>377,804</u>	<u>3,672,382</u>	<u>2,387,218</u>
<b>Fund Balances</b>				
Restricted	-	1,276,948	29,289,656	(2,387,218)
<b>Total Fund Balances</b>	<u>-</u>	<u>1,276,948</u>	<u>29,289,656</u>	<u>(2,387,218)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 1,654,752</u>	<u>\$ 32,962,038</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**  
**June 30, 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
<b>Assets</b>				
Cash and cash equivalents	\$ 8,007,827	\$ 2,461,060	\$ 111,191	\$ 681,433
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 8,007,827</u>	<u>\$ 2,461,060</u>	<u>\$ 111,191</u>	<u>\$ 681,433</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	60,391	-	-	-
Due to other funds	-	-	343,818	-
<b>Total Liabilities</b>	<u>60,391</u>	<u>-</u>	<u>343,818</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>7,947,436</u>	<u>2,461,060</u>	<u>(232,627)</u>	<u>681,433</u>
<b>Total Fund Balances</b>	<u>7,947,436</u>	<u>2,461,060</u>	<u>(232,627)</u>	<u>681,433</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 8,007,827</u>	<u>\$ 2,461,060</u>	<u>\$ 111,191</u>	<u>\$ 681,433</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**  
**June 30, 2025**

**Page 3 of 4**

	<b>Parks Bond Projects, Seires 2025</b>	<b>Parks Bond Projects, Series 2024</b>	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 5,022,826	\$ 19,568,070	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 5,022,826</u>	<u>\$ 19,568,070</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 555,824	\$ -
Retainage payable	-	517,348	254,673	-
Due to other funds	325,117	5,062,023	-	-
<b>Total Liabilities</b>	<u>325,117</u>	<u>5,579,371</u>	<u>810,497</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	(325,117)	(556,545)	18,757,573	-
<b>Total Fund Balances</b>	<u>(325,117)</u>	<u>(556,545)</u>	<u>18,757,573</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 5,022,826</u>	<u>\$ 19,568,070</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**  
**June 30, 2025**

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	Certificates of Obligation, Series 2024	Certificate of Obligation, Series 2025	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 10,770,258	\$ -	\$ 36,757,126	\$ -	\$ 87,105,201
Investments	12,535,119	-	-	-	43,426,499
Other receivables	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 23,305,377</u>	<u>\$ -</u>	<u>\$ 36,757,126</u>	<u>\$ -</u>	<u>\$ 130,531,700</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	832,961	-	6,038,753	11,773,590
Due to other funds	23,195,258	13,402,355	36,478,652	12,852,109	93,964,272
<b>Total Liabilities</b>	<u>23,195,258</u>	<u>14,235,316</u>	<u>36,478,652</u>	<u>18,890,862</u>	<u>106,356,686</u>
<b>Fund Balances</b>					
Restricted	110,119	(14,235,316)	278,474	(18,890,862)	24,175,014
<b>Total Fund Balances</b>	<u>110,119</u>	<u>(14,235,316)</u>	<u>278,474</u>	<u>(18,890,862)</u>	<u>24,175,014</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 23,305,377</u>	<u>\$ -</u>	<u>\$ 36,757,126</u>	<u>\$ -</u>	<u>\$ 130,531,700</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 Nine Months Ended June 30, 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
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	13,104	60,836	3,092,754	-
Miscellaneous	37,350	-	-	-
<b>Total Revenues</b>	<u>50,454</u>	<u>60,836</u>	<u>3,092,754</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	(1,012,526)	-	-	4,616
Health and human services	-	-	-	-
Public safety	-	-	(2,600)	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>54,340,931</u>	<u>2,382,602</u>
<b>Total Expenditures</b>	<u>(1,012,526)</u>	<u>-</u>	<u>54,338,331</u>	<u>2,387,218</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,062,980</u>	<u>60,836</u>	<u>(51,245,577)</u>	<u>(2,387,218)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	(1,028,828)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(1,028,828)</u>	<u>-</u>
 Net Change in Fund Balances	1,062,980	60,836	(52,274,405)	(2,387,218)
<b>Fund Balances, Beginning of Year</b>	<u>(1,062,980)</u>	<u>1,216,112</u>	<u>81,564,061</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 1,276,948</u>	<u>\$ 29,289,656</u>	<u>\$ (2,387,218)</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  
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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
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	317,134	120,267	205	22,908
Miscellaneous	-	-	3,197	-
<b>Total Revenues</b>	<u>317,134</u>	<u>120,267</u>	<u>3,402</u>	<u>22,908</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	371,290	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	<u>1,371,224</u>	<u>2,088,271</u>	<u>(999,614)</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,742,514</u>	<u>2,088,271</u>	<u>(805,643)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,425,380)</u>	<u>(1,968,004)</u>	<u>809,045</u>	<u>22,908</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,425,380)	(1,968,004)	809,045	22,908
<b>Fund Balances, Beginning of Year</b>	<u>9,372,816</u>	<u>4,429,064</u>	<u>(1,041,672)</u>	<u>658,525</u>
<b>Fund Balances, End of Period</b>	<u>\$ 7,947,436</u>	<u>\$ 2,461,060</u>	<u>\$ (232,627)</u>	<u>\$ 681,433</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 Nine Months Ended June 30, 2025**

	<b>Parks Bond Projects, Seires 2025</b>	<b>Parks Bond Projects, Series 2024</b>	<b>Tax Note, Series 2022</b>	<b>Unlimited Tax Road Bonds, Series 2023</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	256,807	760,585	3,493
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>256,807</u>	<u>760,585</u>	<u>3,493</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	554	(27,762)	8,344
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	150,786	727,063	-	-
<b>Capital Outlay</b>	<u>174,331</u>	<u>7,826,773</u>	<u>4,443,354</u>	<u>-</u>
<b>Total Expenditures</b>	<u>325,117</u>	<u>8,554,390</u>	<u>4,415,592</u>	<u>8,344</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(325,117)</u>	<u>(8,297,583)</u>	<u>(3,655,007)</u>	<u>(4,851)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	 (325,117)	 (8,297,583)	 (3,655,007)	 (4,851)
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>7,741,038</u>	<u>22,412,580</u>	<u>4,851</u>
<b>Fund Balances, End of Period</b>	<u>\$ (325,117)</u>	<u>\$ (556,545)</u>	<u>\$ 18,757,573</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.

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Nine Months Ended June 30, 2025**

	<b>Certificates of Obligation, Series 2024</b>	<b>Certificate of Obligation, Series 2025</b>	<b>Unlimited Tax Road Bonds, Series 2024</b>	<b>Unlimited Tax Road Bonds, Series 2025</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>					
Intergovernmental	\$ 128,640	\$ -	\$ 1,018,116	\$ -	\$ 1,146,756
Earnings on investments	1,012,058	-	1,670,763	-	7,330,914
Miscellaneous	1,231	-	7,000	-	48,778
<b>Total Revenues</b>	<u>1,141,929</u>	<u>-</u>	<u>2,695,879</u>	<u>-</u>	<u>8,526,448</u>
<b>Expenditures</b>					
Current:					
General administration	1,121,254	-	-	-	1,121,254
Administration of justice	193,249	-	-	-	193,249
Construction and maintenance	-	-	26,458,952	9,024,650	35,022,089
Health and human services	354,949	-	-	-	354,949
Public safety	1,003,901	760,458	-	-	1,761,759
Parks and recreation	(81,162)	-	-	-	796,687
<b>Capital Outlay</b>	<u>28,682,611</u>	<u>13,474,508</u>	<u>16,898,729</u>	<u>9,866,212</u>	<u>140,549,932</u>
<b>Total Expenditures</b>	<u>31,321,014</u>	<u>14,235,316</u>	<u>43,357,658</u>	<u>18,890,862</u>	<u>179,846,458</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(30,179,085)</u>	<u>(14,235,316)</u>	<u>(40,661,779)</u>	<u>(18,890,862)</u>	<u>(171,320,010)</u>
<b>Other Financing Sources (Uses)</b>					
General obligation bonds	-	-	-	-	(1,028,828)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,028,828)</u>
 Net Change in Fund Balances	 (30,179,085)	 (14,235,316)	 (40,661,779)	 (18,890,862)	 (172,348,838)
<b>Fund Balances, Beginning of Year</b>	<u>30,289,204</u>	<u>-</u>	<u>40,940,253</u>	<u>-</u>	<u>196,523,852</u>
<b>Fund Balances, End of Period</b>	<u>\$ 110,119</u>	<u>\$ (14,235,316)</u>	<u>\$ 278,474</u>	<u>\$ (18,890,862)</u>	<u>\$ 24,175,014</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:

<b>Fund Number</b>	<b>Fund Description</b>
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**  
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**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
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	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 15,103,283	\$ 2,583,536	\$ 3,521,531	\$ 1,266,865	\$ 3,675,939
Investments	16,264,900	9,774,658	2,172,146	-	3,258,219
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 31,385,063</b>	<b>\$ 12,358,194</b>	<b>\$ 5,693,677</b>	<b>\$ 1,266,865</b>	<b>\$ 6,934,158</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	66,565	41,148	4,801	-	36,932
<b>Total Liabilities</b>	<b>66,565</b>	<b>41,148</b>	<b>4,801</b>	<b>-</b>	<b>36,932</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	31,318,498	12,317,046	5,688,876	1,266,865	6,897,226
<b>Total Fund Balances</b>	<b>31,318,498</b>	<b>12,317,046</b>	<b>5,688,876</b>	<b>1,266,865</b>	<b>6,897,226</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 31,385,063</b>	<b>\$ 12,358,194</b>	<b>\$ 5,693,677</b>	<b>\$ 1,266,865</b>	<b>\$ 6,934,158</b>



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

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	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 2,588,318	\$ 230,914	\$ 3,740,341	\$ 2,448,229	\$ 7,099,794
Investments	2,172,146	-	3,258,219	1,086,073	7,602,512
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,760,464</b>	<b>\$ 230,914</b>	<b>\$ 6,998,560</b>	<b>\$ 3,534,302</b>	<b>\$ 14,702,306</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	88,364	-	-	88,364	66,565
<b>Total Liabilities</b>	<b>88,364</b>	<b>-</b>	<b>(4,393)</b>	<b>110,761</b>	<b>66,565</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	4,672,100	230,914	7,002,953	3,423,541	14,635,741
<b>Total Fund Balances</b>	<b>4,672,100</b>	<b>230,914</b>	<b>7,002,953</b>	<b>3,423,541</b>	<b>14,635,741</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 4,760,464</b>	<b>\$ 230,914</b>	<b>\$ 6,998,560</b>	<b>\$ 3,534,302</b>	<b>\$ 14,702,306</b>

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

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	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 310,681	\$ 1,059,102	\$ 15,566	\$ 126,209	\$ 309,407
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 310,681</u>	<u>\$ 1,059,102</u>	<u>\$ 15,566</u>	<u>\$ 126,209</u>	<u>\$ 309,407</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	310,681	1,059,102	15,566	126,209	309,407
<b>Total Fund Balances</b>	<u>310,681</u>	<u>1,059,102</u>	<u>15,566</u>	<u>126,209</u>	<u>309,407</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 310,681</u>	<u>\$ 1,059,102</u>	<u>\$ 15,566</u>	<u>\$ 126,209</u>	<u>\$ 309,407</u>

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

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	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 461,705	\$ 42,850	\$ 1,210,191	\$ -	\$ 45,794,461
Investments	-	-	1,086,073	-	46,674,946
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 461,705</u>	<u>\$ 42,850</u>	<u>\$ 2,296,264</u>	<u>\$ -</u>	<u>\$ 92,486,287</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	-	-	-	-	392,739
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,743</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	461,705	42,850	2,296,264	-	92,075,544
<b>Total Fund Balances</b>	<u>461,705</u>	<u>42,850</u>	<u>2,296,264</u>	<u>-</u>	<u>92,075,544</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 461,705</u>	<u>\$ 42,850</u>	<u>\$ 2,296,264</u>	<u>\$ -</u>	<u>\$ 92,486,287</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 Nine Months Ended June 30, 2025**

	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Revenues</b>					
Sales taxes	4,327,976	1,332,988	874,046	139,525	1,115,611
Earnings on investments	922,613	377,798	161,607	37,080	199,756
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>5,250,589</b>	<b>1,710,786</b>	<b>1,035,653</b>	<b>176,605</b>	<b>1,315,367</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	210,503	1,579,740	86,855	2,700	256,025
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>210,503</b>	<b>1,579,740</b>	<b>86,855</b>	<b>2,700</b>	<b>256,025</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>5,040,086</b>	<b>131,046</b>	<b>948,798</b>	<b>173,905</b>	<b>1,059,342</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	(523,524)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(523,524)</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 5,040,086	 (392,478)	 948,798	 173,905	 1,059,342
<b>Fund Balances, Beginning of Year</b>	<b>26,278,412</b>	<b>12,709,524</b>	<b>4,740,078</b>	<b>1,092,960</b>	<b>5,837,884</b>
<b>Fund Balances, End of Period</b>	<b>\$ 31,318,498</b>	<b>\$ 12,317,046</b>	<b>\$ 5,688,876</b>	<b>\$ 1,266,865</b>	<b>\$ 6,897,226</b>

**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 Nine Months Ended June 30, 2025**

	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Revenues</b>					
Sales taxes	918,971	44,221	1,197,680	1,449,993	2,171,122
Earnings on investments	136,141	384	199,432	87,652	423,989
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>1,055,112</b>	<b>44,605</b>	<b>1,397,112</b>	<b>1,537,645</b>	<b>2,595,111</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	260,396	(2)	33,445	325,812	277,847
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>260,396</b>	<b>(2)</b>	<b>33,445</b>	<b>325,812</b>	<b>277,847</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>794,716</b>	<b>44,607</b>	<b>1,363,667</b>	<b>1,211,833</b>	<b>2,317,264</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 794,716	 44,607	 1,363,667	 1,211,833	 2,317,264
<b>Fund Balances, Beginning of Year</b>	<b>3,877,384</b>	<b>186,307</b>	<b>5,639,286</b>	<b>2,211,708</b>	<b>12,318,477</b>
<b>Fund Balances, End of Period</b>	<b>\$ 4,672,100</b>	<b>\$ 230,914</b>	<b>\$ 7,002,953</b>	<b>\$ 3,423,541</b>	<b>\$ 14,635,741</b>

**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 Nine Months Ended June 30, 2025**

	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Revenues</b>					
Sales taxes	63,093	16,312	2,976	(55,747)	46,181
Earnings on investments	517	29,808	25	255	535
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>63,610</b>	<b>46,120</b>	<b>3,001</b>	<b>(55,492)</b>	<b>46,716</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	3,601	3,599	(1)	-	3,601
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,601</b>	<b>3,599</b>	<b>(1)</b>	<b>-</b>	<b>3,601</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>60,009</b>	<b>42,521</b>	<b>3,002</b>	<b>(55,492)</b>	<b>43,115</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	60,009	42,521	3,002	(55,492)	43,115
<b>Fund Balances, Beginning of Year</b>	<b>250,672</b>	<b>1,016,581</b>	<b>12,564</b>	<b>181,701</b>	<b>266,292</b>
<b>Fund Balances, End of Period</b>	<b>\$ 310,681</b>	<b>\$ 1,059,102</b>	<b>\$ 15,566</b>	<b>\$ 126,209</b>	<b>\$ 309,407</b>

**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 Nine Months Ended June 30, 2025**

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	42,631	27,593	283,699	-	\$ 13,998,871
Earnings on investments	821	61	62,758	-	2,641,232
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>43,452</b>	<b>27,654</b>	<b>346,457</b>	<b>-</b>	<b>16,640,103</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	2,702	1	14,402	-	3,061,226
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,702</b>	<b>1</b>	<b>14,402</b>	<b>-</b>	<b>3,061,226</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>40,750</b>	<b>27,653</b>	<b>332,055</b>	<b>-</b>	<b>13,578,877</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	(523,524)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(523,524)</b>
Net Change in Fund Balances	40,750	27,653	332,055	-	13,055,353
<b>Fund Balances, Beginning of Year</b>	<b>420,955</b>	<b>15,197</b>	<b>1,964,209</b>	<b>-</b>	<b>79,020,191</b>
<b>Fund Balances, End of Period</b>	<b>\$ 461,705</b>	<b>\$ 42,850</b>	<b>\$ 2,296,264</b>	<b>\$ -</b>	<b>\$ 92,075,544</b>

## **BUDGETARY SCHEDULES**



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Nine Months Ended June 30, 2025**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 340,098,137	\$ (5,532,713)	98%
Fines and fees	49,552,575	49,552,575	39,114,966	(10,437,609)	79%
Intergovernmental	2,864,221	2,864,221	11,186,046	8,321,825	391%
Earnings on investments	8,507,117	8,507,117	9,984,927	1,477,810	117%
Miscellaneous	2,724,159	2,735,752	1,874,833	(860,919)	69%
<b>Total Revenues</b>	<b>409,278,922</b>	<b>409,290,515</b>	<b>402,258,909</b>	<b>(7,031,606)</b>	<b>98%</b>
<b>Expenditures</b>					
Current:					
General administration	101,269,635	100,179,199	69,292,807	30,886,392	69%
Financial administration	16,766,777	16,772,277	11,300,440	5,471,837	67%
Administration of justice	130,428,985	130,497,808	93,220,931	37,276,877	71%
Construction and maintenance	4,817,291	4,821,291	3,214,530	1,606,761	67%
Health and human services	51,693,337	52,455,168	32,968,525	19,486,643	63%
Cooperative services	1,453,089	1,465,809	927,083	538,726	63%
Public safety	78,231,864	78,214,182	51,858,757	26,355,425	66%
Parks and recreation	7,439,478	7,439,478	5,120,014	2,319,464	69%
Libraries and education	23,939,554	23,917,428	16,219,782	7,697,646	68%
<b>Capital Outlay</b>	<b>138,150</b>	<b>374,633</b>	<b>213,749</b>	<b>160,884</b>	<b>57%</b>
<b>Total Expenditures</b>	<b>416,178,160</b>	<b>416,137,273</b>	<b>284,336,618</b>	<b>131,800,655</b>	<b>68%</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(6,899,238)</b>	<b>(6,846,758)</b>	<b>117,922,291</b>	<b>124,769,049</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	4,910,612	4,910,612	
Transfers (out)	(20,420,000)	(20,420,000)	(15,874,134)	4,545,866	
<b>Total Other Financing Sources (Uses)</b>	<b>(20,420,000)</b>	<b>(20,420,000)</b>	<b>(10,963,522)</b>	<b>9,456,478</b>	
<b>Net Change in Fund Balances</b>					
- budgetary basis	(27,319,238)	(27,266,758)	106,958,769	134,225,527	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			25,449,832		
<b>Fund Balances, Beginning of Year</b>	<b>150,914,787</b>	<b>150,914,787</b>	<b>150,914,787</b>		
<b>Fund Balances, End of Period</b>	<b>\$ 123,595,549</b>	<b>\$ 123,648,029</b>	<b>\$ 283,323,388</b>	<b>\$ 159,675,359</b>	

(a) See reconciliation on the following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION****For the Nine Months Ended June 30, 2025****Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 402,258,909	\$ 39,910,189	\$ 442,169,098
Expenditures	284,336,618	39,385,355	323,721,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	117,922,291	524,834	118,447,125
<b>Other Financing Sources (Uses)</b>			
Transfers in	4,910,612	24,925,000	29,835,612
Transfers (out)	(15,874,134)	-	(15,874,134)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(10,963,522)	24,925,000	13,961,478
<b>Net Change in Fund Balance</b>	106,958,769	25,449,834	132,408,603
<b>Fund Balance, Beginning of Year</b>			150,914,787
<b>Fund Balance, End of Period</b>			<u>\$ 283,323,390</u>

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**DEBT SERVICE - BUDGETARY BASIS**

*For the Nine Months Ended June 30, 2025*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 130,941,458	\$ 130,941,458	\$ 129,226,379	\$ (1,715,079)	99%
Intergovernmental	4,100,000	4,100,000	4,042,088	(57,912)	99%
Earnings on investments	1,000,000	1,000,000	2,156,208	1,156,208	216%
Miscellaneous	1,547,048	1,547,048	1,317,680	(229,368)	85%
<b>Total Revenues</b>	<b>137,588,506</b>	<b>137,588,506</b>	<b>136,742,355</b>	<b>(846,151)</b>	<b>99%</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	104,280,297	104,280,297	94,217,968	10,062,329	90%
Interest and fiscal charges	57,078,900	57,078,900	27,374,001	29,704,899	48%
<b>Total Expenditures</b>	<b>161,359,197</b>	<b>161,359,197</b>	<b>121,591,969</b>	<b>39,767,228</b>	<b>75%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(23,770,691)</b>	<b>(23,770,691)</b>	<b>15,150,386</b>	<b>38,921,077</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	523,524	523,524	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>523,524</b>	<b>523,524</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(23,770,691)</b>	<b>(23,770,691)</b>	<b>15,673,910</b>	<b>39,444,601</b>	
<b>Fund Balances, Beginning of Year</b>	<b>13,742,581</b>	<b>43,643,192</b>	<b>43,643,192</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ (10,028,110)</b>	<b>\$ 19,872,501</b>	<b>\$ 59,317,102</b>	<b>\$ 39,444,601</b>	

	<b>Actual Amounts</b>			<b>Actual Amounts</b>
	<b>Budgetary Basis</b>	<b>Tax Note Retirement</b>	<b>Subscription Issuance</b>	<b>GAAP Basis</b>
Revenues	\$ 136,742,355	\$ -	\$ -	\$ 136,742,355
Expenditures	121,591,969	(24,925,000)	(6,457,103)	103,124,072
<b>Excess of Revenues Over Expenditures</b>	<b>15,150,386</b>	<b>24,925,000</b>	<b>6,457,103</b>	<b>33,618,283</b>
<b>Other Financing Sources (uses)</b>	<b>523,524</b>	<b>(24,925,000)</b>	<b>(6,457,103)</b>	<b>(17,944,373)</b>
<b>Net Change in Fund Balance</b>	<b>15,673,910</b>	<b>-</b>	<b>-</b>	<b>15,673,910</b>
<b>Fund Balance, Beginning of Year</b>				<b>43,643,192</b>
<b>Fund Balance, End of Period</b>				<b>\$ 59,317,102</b>

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**ROAD AND BRIDGE - BUDGETARY BASIS**

**For the Nine Months Ended June 30, 2025**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 18,074,427	\$ 18,074,427	\$ 17,786,102	\$ (288,325)	98%
Fines and fees	7,494,778	7,494,778	4,535,264	(2,959,514)	61%
Intergovernmental	365,000	365,000	216,635	(148,365)	59%
Earnings on investments	521,345	521,345	460,667	(60,678)	88%
Miscellaneous	216,705	216,705	183,398	(33,307)	85%
<b>Total Revenues</b>	<b>26,672,255</b>	<b>26,672,255</b>	<b>23,182,066</b>	<b>(3,490,189)</b>	<b>87%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	8,720,753	4,727,783	65%
Operating costs	17,521,140	17,513,940	11,579,044	5,934,896	66%
Information technology costs	16,931	24,131	8,695	15,436	36%
Capital acquisitions	304,529	304,529	101,232	203,297	33%
<b>Total Expenditures</b>	<b>31,291,136</b>	<b>31,291,136</b>	<b>20,409,724</b>	<b>10,881,412</b>	<b>65%</b>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	2,772,342	7,391,223	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	(5)	(5)	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>11,166,935</b>	<b>11,166,935</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 4,601,626</b>	<b>\$ 6,548,054</b>	<b>\$ 13,939,272</b>	<b>\$ 7,391,218</b>	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 23,182,066	\$ -	\$ 23,182,066
Expenditures	20,409,724	5	20,409,729
<b>Net Change in Fund Balance</b>	<b>2,772,342</b>	<b>(5)</b>	<b>2,772,337</b>
<b>Fund Balance, Beginning of Year</b>			<b>11,166,935</b>
<b>Fund Balance, End of Period</b>			<b>\$ 13,939,272</b>

**FORT BEND COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCE - BUDGET AND ACTUAL**

**DRAINAGE DISTRICT - BUDGETARY BASIS**

**For the Nine Months Ended June 30, 2025**

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 11,931,961	\$ 11,931,961	\$ 11,642,058	\$ (289,903)	98%
Earnings on investments	375,000	375,000	619,635	244,635	165%
Miscellaneous	86,179	86,179	31,146	(55,033)	36%
<b>Total Revenues</b>	<u>12,393,140</u>	<u>12,393,140</u>	<u>12,292,839</u>	<u>(100,301)</u>	<u>99%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	5,340,976	2,856,992	65%
Operating costs	3,861,314	3,839,524	1,817,432	2,022,092	47%
Information technology costs	6,388	20,178	15,281	4,897	76%
Capital acquisitions	247,775	255,775	86,623	169,152	34%
<b>Total Expenditures</b>	<u>12,313,445</u>	<u>12,313,445</u>	<u>7,260,312</u>	<u>5,053,133</u>	<u>59%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	5,032,527	4,952,832	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	1,163,567	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>15,431,899</u>	<u>15,431,899</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 15,474,264</u>	<u>\$ 15,511,594</u>	<u>\$ 21,627,993</u>	<u>\$ 6,116,399</u>	

(a) See reconciliation below

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 12,292,839	\$ 3,850,915	\$ 16,143,754
Expenditures	<u>7,260,312</u>	<u>2,687,348</u>	<u>9,947,660</u>
<b>Net Change in Fund Balance</b>	5,032,527	1,163,567	6,196,094
<b>Fund Balance, Beginning of Year</b>			<u>15,431,899</u>
<b>Fund Balance, End of Period</b>			<u>\$ 21,627,993</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**  
**June 30, 2025**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 921,023	\$ 21,372,368
Due from other funds	-	7,625,629
Other receivables	1,112,970	27,718
Prepaid expenses	83,823	21,500
Total Current Assets	<u>2,117,816</u>	<u>29,047,215</u>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>3,432,449</u>	<u>446,214</u>
Total Noncurrent Assets	<u>3,432,449</u>	<u>446,214</u>
<b>Total Assets</b>	<u>5,550,265</u>	<u>29,493,429</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	1,049,003	-
Benefits payable	41,073	4,334,976
Due to other funds	7,045,716	466,759
Unearned revenues	<u>143,497</u>	<u>-</u>
Total Current Liabilities	<u>8,279,289</u>	<u>4,801,735</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>
<b>Total Liabilities</b>	<u>8,279,289</u>	<u>10,464,929</u>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	3,432,449	446,214
Unrestricted	<u>(6,161,473)</u>	<u>18,582,286</u>
<b>Total Net Position (Deficit)</b>	<u>\$ (2,729,024)</u>	<u>\$ 19,028,500</u>

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ 3,586,147	\$ 59,786,946
<b>Total Operating Revenues</b>	<u>3,586,147</u>	<u>59,786,946</u>
<b>Operating Expenses</b>		
Contractual services	2,819,669	14,267,779
Supplies	520,403	-
Benefits provided	-	47,533,048
Other	1,677,054	-
Depreciation	70,271	30,312
<b>Total Operating Expenses</b>	<u>5,087,397</u>	<u>61,831,139</u>
<b>Operating Income (Loss)</b>	(1,501,250)	(2,044,193)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	3,786
Subsidies	1,000,000	-
<b>Total Non-Operating Revenues</b>	<u>1,000,000</u>	<u>3,786</u>
Change in Net Position	(501,250)	(2,040,407)
<b>Total Net Position, Beginning of Year</b>	<u>(2,227,774)</u>	<u>21,068,907</u>
<b>Total Net Position (Deficit), End of Period</b>	<u>\$ (2,729,024)</u>	<u>\$ 19,028,500</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Nine Months Ended June 30, 2025**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 3,372,823	\$ 58,508,433
Payment of benefits	41,073	(47,512,824)
Payments for services	(5,736,833)	(11,703,909)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(2,322,937)</b>	<b>(708,300)</b>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	3,786
<b>Net Cash Provided by Investing Activities</b>	<b>-</b>	<b>3,786</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	2,440,641	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>2,440,641</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>117,704</b>	<b>(704,514)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>803,319</b>	<b>22,076,880</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 921,023</b>	<b>\$ 21,372,366</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (1,501,250)	\$ (2,044,193)
Adjustments to operations:		
Depreciation	70,271	30,312
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(800,226)	450,531
Decrease (Increase) in due from other funds	-	(1,729,044)
Decrease (Increase) in prepaid expenses	32,798	2,563,870
Increase (Decrease) in accounts payable	47,721	-
Increase (Decrease) in benefits payable	41,073	9,551,635
Increase (Decrease) in due to other funds	-	(9,531,411)
Increase (Decrease) in unearned revenue	(213,324)	-
<b>Total Adjustments</b>	<b>(821,687)</b>	<b>1,335,893</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (2,322,937)</b>	<b>\$ (708,300)</b>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 6,640,818	\$ 14,731,550	\$ 21,372,368
Due from other funds	6,516,058	1,109,571	7,625,629
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
Total Current Assets	<u>13,156,876</u>	<u>15,890,339</u>	<u>29,047,215</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	446,214	-	446,214
Total Noncurrent Assets	<u>446,214</u>	<u>-</u>	<u>446,214</u>
<b>Total Assets</b>	<u>13,603,090</u>	<u>15,890,339</u>	<u>29,493,429</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	443,310	23,449	466,759
Total Current Liabilities	<u>443,310</u>	<u>4,358,425</u>	<u>4,801,735</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>
<b>Total Liabilities</b>	<u>6,106,504</u>	<u>4,358,425</u>	<u>10,464,929</u>
<b>Net Position</b>			
Net investment in capital assets	446,214	-	446,214
Unrestricted	<u>7,050,372</u>	<u>11,531,914</u>	<u>18,582,286</u>
<b>Total Net Position</b>	<u>\$ 7,496,586</u>	<u>\$ 11,531,914</u>	<u>\$ 19,028,500</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	<u>\$ 52,192,754</u>	<u>\$ 7,594,192</u>	<u>\$ 59,786,946</u>
<b>Total Operating Revenues</b>	<u>52,192,754</u>	<u>7,594,192</u>	<u>59,786,946</u>
<b>Operating Expenses</b>			
Contractual services	7,578,247	6,689,532	14,267,779
Benefits provided	43,605,056	3,927,992	47,533,048
Depreciation	<u>30,312</u>	<u>-</u>	<u>30,312</u>
<b>Total Operating Expenses</b>	<u>51,213,615</u>	<u>10,617,524</u>	<u>61,831,139</u>
<b>Operating Income (Loss)</b>	979,139	(3,023,332)	(2,044,193)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>3,786</u>	<u>-</u>	<u>3,786</u>
<b>Total Non-Operating Revenues</b>	<u>3,786</u>	<u>-</u>	<u>3,786</u>
<b>Loss before transfers</b>	982,925	(3,023,332)	(2,040,407)
<b>Transfers in</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Change in Net Position	 982,925	 (3,023,332)	 (2,040,407)
<b>Total Net Position, Beginning of Year</b>	<u>6,513,661</u>	<u>14,555,246</u>	<u>21,068,907</u>
<b>Total Net Position, End of Period</b>	<u><u>\$ 7,496,586</u></u>	<u><u>\$ 11,531,914</u></u>	<u><u>\$ 19,028,500</u></u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Nine Months Ended June 30, 2025**

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	50,750,936	7,757,497	\$ 58,508,433
Payment of benefits	(43,428,481)	(4,084,343)	(47,512,824)
Payments for services	(7,578,247)	(4,125,662)	(11,703,909)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(255,792)</b>	<b>(452,508)</b>	<b>(708,300)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	3,786	-	3,786
<b>Net Cash Provided by Investing Activities</b>	<b>3,786</b>	<b>-</b>	<b>3,786</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(252,006)</b>	<b>(452,508)</b>	<b>(704,514)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>6,892,827</b>	<b>15,184,053</b>	<b>22,076,880</b>
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 6,640,821</b>	<b>\$ 14,731,545</b>	<b>\$ 21,372,366</b>

**Reconciliation of Operating Income (Loss) to Net Cash  
Provided (Used) by Operating Activities**

Operating Income (Loss)	979,139	\$ (3,023,332)	\$ (2,044,193)
Adjustments to operations:			
Depreciation	30,312	-	30,312
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	(1,888,998)	159,954	(1,729,044)
Decrease (Increase) in other receivables	447,180	3,351	450,531
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	(5,219,884)	(4,311,527)	(9,531,411)
<b>Total Adjustments</b>	<b>(1,234,931)</b>	<b>2,570,824</b>	<b>1,335,893</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (255,792)</b>	<b>\$ (452,508)</b>	<b>\$ (708,300)</b>

## **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**  
**June 30, 2025**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 573,507	\$ 55,366,731
Investments:		
Fixed Income Fund	23,217,663	-
Domestic Equity Fund	27,415,300	-
International Equity Fund	7,104,189	-
	<u>58,310,659</u>	<u>55,366,731</u>
<b>Total Assets</b>		
	<u>58,310,659</u>	<u>55,366,731</u>
<b>Liabilities</b>		
Due to other governments	-	15,822,475
Due to others	-	753,618
	<u>-</u>	<u>16,576,093</u>
<b>Total Liabilities</b>		
	<u>-</u>	<u>16,576,093</u>
<b>Net Position</b>		
Restricted for court	-	37,512,209
Restricted for tax	-	1,278,429
Restricted for benefits	58,310,659	-
	<u>58,310,659</u>	<u>-</u>
<b>Total Net Position</b>	<u>\$ 58,310,659</u>	<u>\$ 38,790,638</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Nine Months Ended June 30, 2025*

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 22,854,043
Property tax collections	-	1,619,604,968
Employer contributions		-
Earnings (Loss) on investments	1,568,794	930,838
<b>Total Additions</b>	<u>1,568,794</u>	<u>1,643,389,849</u>
<b>Deductions</b>		
Court activities	-	17,395,404
Property tax disbursements	-	1,619,327,582
<b>Total Deductions</b>	<u>-</u>	<u>1,636,722,986</u>
Change in fiduciary net position	1,568,794	6,666,863
<b>Net Position - Beginning of Year</b>	<u>56,741,865</u>	<u>32,123,775</u>
<b>Net Position - End of Period</b>	<u>\$ 58,310,659</u>	<u>\$ 38,790,638</u>

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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 24,629,903</u>	<u>\$ 13,635,924</u>	<u>\$ 17,100,904</u>	<u>\$ 55,366,731</u>
<b>Total Assets</b>	<u>24,629,903</u>	<u>13,635,924</u>	<u>17,100,904</u>	<u>55,366,731</u>
<b>Liabilities</b>				
Due to other governments	-	-	15,822,475	15,822,475
Due to others	<u>609,860</u>	<u>143,758</u>	<u>-</u>	<u>753,618</u>
<b>Total Liabilities</b>	<u>609,860</u>	<u>143,758</u>	<u>15,822,475</u>	<u>16,576,093</u>
<b>Net Position</b>				
Restricted for court activities	24,020,043	13,492,166	-	37,512,209
Restricted for tax collection activities	<u>-</u>	<u>-</u>	<u>1,278,429</u>	<u>1,278,429</u>
<b>Total Net Position</b>	<u><u>\$ 24,020,043</u></u>	<u><u>\$ 13,492,166</u></u>	<u><u>\$ 1,278,429</u></u>	<u><u>\$ 38,790,638</u></u>



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

	<b>County Clerk Registry Accounts</b>	<b>District Clerk Registry Accounts</b>	<b>Tax Collection Custodial</b>	<b>Total Custodial Funds</b>
<b>Additions</b>				
Court collections	\$ 18,734,424	\$ 4,119,619	\$ -	\$ 22,854,043
Property tax collections	-	-	1,619,604,968	1,619,604,968
Earnings of investments	625,813	305,025	-	930,838
<b>Total Additions</b>	<u>19,360,237</u>	<u>4,424,644</u>	<u>1,619,604,968</u>	<u>1,643,389,849</u>
<b>Deductions</b>				
Court activities	12,788,299	4,607,105	-	17,395,404
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,619,327,582</u>	<u>1,619,327,582</u>
<b>Total Deductions</b>	<u>12,788,299</u>	<u>4,607,105</u>	<u>1,619,327,582</u>	<u>1,636,722,986</u>
Change in fiduciary net position	6,571,938	(182,461)	277,386	6,666,863
<b>Net Position - Beginning of Year</b>	<u>17,448,105</u>	<u>13,674,627</u>	<u>1,001,043</u>	<u>32,123,775</u>
<b>Net Position - End of Period</b>	<u>\$ 24,020,043</u>	<u>\$ 13,492,166</u>	<u>\$ 1,278,429</u>	<u>\$ 38,790,638</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**  
**June 30, 2025**

	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
<b>Assets</b>						
Cash and cash equivalents	\$ 3,099,963	\$ 1,281,794	\$ 299,163,814	\$ 16,147,862	\$ 1,353,865	\$ 321,047,298
Investments	-	-	188,788,294	99,550,643	-	288,338,937
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	-	-	-	9,253
Capital assets, not being depreciated	2,637,058	-	123,337,767	37,970,473	-	163,945,298
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	231,152,520	151,809,540	-	408,737,651
<b>Total Assets</b>	<b>18,702,163</b>	<b>14,101,496</b>	<b>842,442,395</b>	<b>305,478,518</b>	<b>1,353,865</b>	<b>1,182,078,437</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows-debt refunding	-	-	(4,242,003)	-	-	(4,242,003)
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>(4,242,003)</b>	<b>-</b>	<b>-</b>	<b>(4,242,003)</b>
<b>Liabilities</b>						
Accounts payable and accrued expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	1,264,805	535,694	-	1,800,499
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	2,007,644	560,604	-	2,568,248
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	-	528,189,777	168,134,164	-	713,567,560
<b>Total Liabilities</b>	<b>17,859,383</b>	<b>125,000</b>	<b>546,128,542</b>	<b>174,290,569</b>	<b>-</b>	<b>738,403,494</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows-debt refunding	-	-	13,895,485	7,711,780	-	21,607,265
Deferred inflows-leases	-	12,815,016	-	-	-	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>12,815,016</b>	<b>13,895,485</b>	<b>7,711,780</b>	<b>-</b>	<b>34,422,281</b>
<b>Net Position (Deficit)</b>						
Net investment in capital assets	(883,536)	-	97,218,793	6,881,466	-	103,216,723
Debt service	1,321,323	-	28,095,501	11,001,627	-	40,418,451
Unrestricted	404,993	1,161,480	152,862,071	105,593,076	1,353,865	261,375,485
<b>Total Net Position (Deficit)</b>	<b>\$ 842,780</b>	<b>\$ 1,161,480</b>	<b>\$ 278,176,365</b>	<b>\$ 123,476,169</b>	<b>\$ 1,353,865</b>	<b>\$ 405,010,659</b>

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 Nine Months Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)
<b>East Fort Bend County Development Authority</b>					
Economic development	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-	-
<b>Fort Bend County Housing Finance Corporation</b>					
Programs					-
General administration			-	-	-
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 20,245,119	\$ 42,560,638	\$ -	\$ -	\$ -
Interest on long-term debt	8,151,322	-	-	-	-
Debt service fees	639,713	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	29,036,154	42,560,638	-	-	-
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	10,473,202	29,014,118	11,825	-	-
Interest on long-term debt	2,824,138	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	13,297,340	29,014,118	11,825	-	-
<b>Non-Major Discretely Presented Component Units</b>					
General Administration	-	-	-	-	-
<b>Total Non-Major Discretely Presented Component Units</b>	-	-	-	-	-
<b>Totals Component Units</b>	<u>\$ 42,333,494</u>	<u>\$ 71,574,756</u>	<u>\$ 11,825</u>	<u>\$ -</u>	<u>\$ -</u>
<b>General Revenues:</b>					
Property Taxes				-	
Earnings on investments				-	
<b>Total General Revenues</b>				-	-
Changes in Net Position (Deficit)				-	-
<b>Net Position (Deficit), Beginning of Year, as restated</b>				842,780	1,161,480
<b>Net Position (Deficit), End of Period</b>				<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.

June 30, 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 Nine Months Ended June 30, 2025**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
<b>East Fort Bend County Development Authority</b>				
Economic development	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	-	-	-	-
<b>Total East Fort Bend County Development Authority</b>	-	-	-	-
<b>Fort Bend County Housing Finance Corporation</b>				
Programs				-
General administration	-	-	-	-
<b>Total Fort Bend County Housing Finance Corporation</b>	-	-	-	-
<b>Fort Bend County Toll Road Authority</b>				
Toll road operations	\$ 22,315,519	\$ -	\$ -	\$ 22,315,519
Interest on long-term debt	(8,151,322)	-	-	(8,151,322)
Debt service fees	(639,713)	-	-	(639,713)
<b>Total Fort Bend County Toll Road Authority</b>	13,524,484	-	-	13,524,484
<b>Fort Bend Grand Parkway Toll Road Authority</b>				
Toll road operations	-	18,552,741	-	18,552,741
Interest on long-term debt	-	(2,824,138)	-	(2,824,138)
Debt service fees	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	15,728,603	-	15,728,603
<b>Non-Major Discretely Presented Component Units</b>				
General Administration	-	-	-	-
<b>Total Non-Major Discretely Presented Component Units</b>	-	-	-	-
<b>Totals Component Units</b>	<u>\$ 13,524,484</u>	<u>\$ 15,728,603</u>	<u>\$ -</u>	<u>\$ 29,253,087</u>
<b>General Revenues:</b>				
Property Taxes			1,343,972	1,343,972
Earnings on investments	8,956,733	3,451,133	608	12,408,474
<b>Total General Revenues</b>	<u>8,956,733</u>	<u>3,451,133</u>	<u>1,344,580</u>	<u>13,752,446</u>
Changes in Net Position (Deficit)	22,481,217	19,179,736	1,344,580	43,005,533
<b>Net Position (Deficit), Beginning of Year</b>	<u>255,695,148</u>	<u>104,296,433</u>	<u>9,285</u>	<u>362,005,126</u>
<b>Net Position (Deficit), End of Period</b>	<u>\$ 278,176,365</u>	<u>\$ 123,476,169</u>	<u>\$ 1,353,865</u>	<u>\$ 405,010,659</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.

June 30, 2025 Monthly Financial Report







## **Other Financial Information**

**FORT BEND COUNTY, TEXAS****SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS***June 30, 2025***Primary Government**

			Total		
<u>Cash and Investments</u>	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>
Cash deposits	\$ 47,163,672	\$ 21,372,366	\$ 68,536,038	\$ 921,023	\$ 69,457,061
Investment pools:					
LOGIC	11,486,925	-	11,486,925	-	11,486,925
Texas CLASS	196,622,655	-	196,622,655	-	196,622,655
Texas Range	2,868	-	2,868	-	2,868
Texas Connect	51,939,474	-	51,939,474	-	51,939,474
Money market funds	-	-	-	-	-
<b>Totals cash and cash equivalents</b>	<b>307,215,594</b>	<b>21,372,366</b>	<b>328,587,960</b>	<b>921,023</b>	<b>329,508,983</b>
<b>Investments</b>					
Government Securities			-		-
US Agency Notes	46,876,871	-	46,876,871	-	46,876,871
US Treasury Notes	140,625,425	-	140,625,425	-	140,625,425
Commercial Paper	83,800,519	-	83,800,519	-	83,800,519
<b>Total Cash and Investments</b>	<b>\$ 578,518,410</b>	<b>\$ 21,372,366</b>	<b>\$ 599,890,776</b>	<b>\$ 921,023</b>	<b>\$ 600,811,799</b>

**Fiduciary Funds and Component Units**

	<u>Fiduciary Funds</u>		<u>Discretely Presented Component Units</u>
<u>Cash and Investments</u>	<u>Custodial Funds</u>	<u>OPEB Trust Fund</u>	
Cash deposits	\$ 24,527,335	\$ -	\$ 236,911,474
Investment pools:			
LOGIC	-	-	6,241,019
Texas CLASS	30,839,396	-	77,282,632
Texas Range	-	-	1,231
TexPool	-	-	-
Money market funds	-	573,507	610,942
<b>Totals cash and cash equivalents</b>	<b>55,366,731</b>	<b>573,507</b>	<b>321,047,298</b>
<b>Investments</b>			
Government Securities			219,129,163
Commercial Paper	-	-	69,209,774
Fixed Income Fund	-	23,217,663	-
Domestic Equity Fund	-	27,415,300	-
International Equity Fund	-	7,104,189	-
<b>Total Cash and Investments</b>	<b>\$ 55,366,731</b>	<b>58,310,659</b>	<b>\$ 609,386,235</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**June 30, 2025**

**Primary Government**

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	Principal and Interest to Retirement
<b>General Obligation Bonds and Certificates of Obligation</b>					
\$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
	<b>Total General Obligation Bonds</b>			<b>\$ 922,233,859</b>	<b>\$ 1,380,478,203</b>
<b>Notes Payable</b>					
\$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
	<b>Total Tax Notes</b>			<b>\$ 26,550,000</b>	<b>\$ 28,485,526</b>
<b>Capital Financing</b>					
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	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
	<b>Total Capital Financing</b>			<b>\$ 119,634,288</b>	<b>\$ 183,645,812</b>
<b>Leases</b>					
210,298	Mailing Equipment	2.467	2026	22,287	22,535
	<b>Total Leases</b>			<b>\$ 22,287</b>	<b>\$ 22,535</b>
<b>Technology Financing (SBITA)</b>					
\$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
276,401	SHI, Add'l EA Licenses	3.207	2027	276,401	283,707
	<b>Total SBITAs Payable</b>			<b>\$ 12,349,813</b>	<b>\$ 13,356,812</b>



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

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

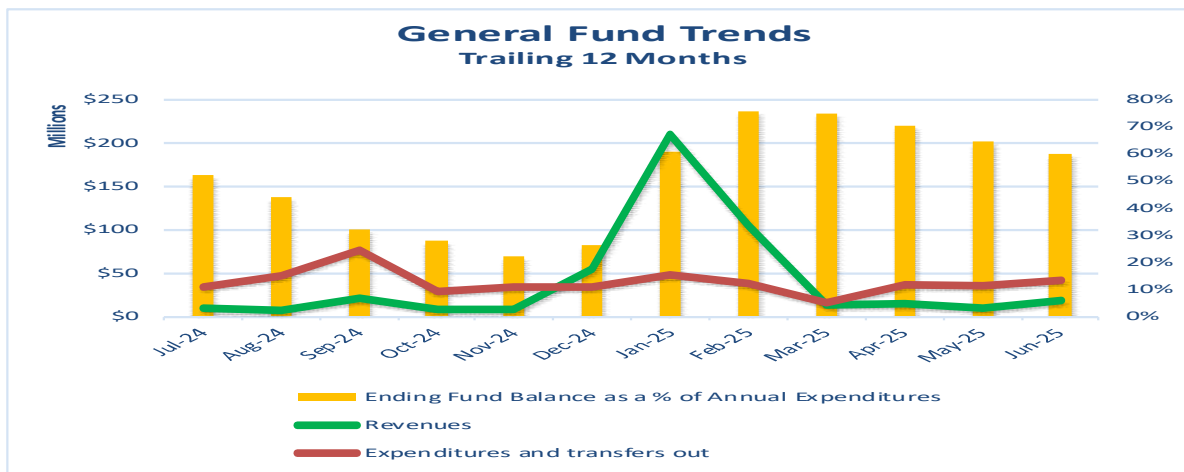
	Fiscal Year				Nine Months Ended June 30,
	2021	2022	2023	2024	2025
<b>Revenues</b>					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 499,007,375
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	13,998,871
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	49,594,576
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	75,431,220
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	24,632,418
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	19,258,620
<b>Total Revenues</b>	<b>643,321,928</b>	<b>613,680,076</b>	<b>643,622,653</b>	<b>706,181,101</b>	<b>681,923,080</b>
<b>Expenditures</b>					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	82,523,880
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	11,346,652
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	120,484,019
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	73,427,653
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	49,131,889
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	927,083
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	70,090,941
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	6,054,905
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	16,268,321
<b>Capital Outlay</b>	<b>232,434,131</b>	<b>112,403,997</b>	<b>112,165,159</b>	<b>189,132,663</b>	<b>156,208,441</b>
<b>Debt Service:</b>					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	69,292,968
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	27,374,001
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	327
<b>Total Expenditures</b>	<b>827,632,011</b>	<b>692,612,809</b>	<b>728,553,935</b>	<b>841,653,379</b>	<b>683,131,080</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(184,310,083)</b>	<b>(78,932,733)</b>	<b>(84,931,282)</b>	<b>(135,472,278)</b>	<b>(1,208,000)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	46,233,270
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(46,233,270)
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	6,457,103
<b>Total Other Financing Sources (Uses)</b>	<b>180,447,979</b>	<b>116,185,366</b>	<b>148,589,072</b>	<b>366,227,655</b>	<b>5,428,275</b>
<b>Net Change in Fund Balances</b>	<b>\$ (3,862,104)</b>	<b>\$ 37,252,633</b>	<b>\$ 63,657,790</b>	<b>\$ 230,755,377</b>	<b>\$ 4,220,275</b>

# FORT BEND COUNTY, TEXAS

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

Page 1 of 2

	7/31/24	8/31/24	9/30/24	10/31/24	11/30/24	12/31/24
<b>Revenues</b>						
Property taxes	\$	\$ 225,531	\$ (151,565)	\$ 274,634	\$ 824,198	\$ 37,443,546
Fines and fees	3,416,447	4,029,544	4,921,563	3,160,981	3,388,299	4,146,128
Intergovernmental	3,452,749	1,050,565	15,383,153	3,362,802	1,459,164	9,853,430
Earnings on investments	1,437,349	900,820	987,392	272,567	685,033	448,071
Miscellaneous	1,315,229	1,295,498	(333,974)	1,283,758	1,658,286	2,017,245
<b>Total Revenues</b>	<b>9,621,774</b>	<b>7,501,958</b>	<b>20,806,569</b>	<b>8,354,742</b>	<b>8,014,980</b>	<b>53,908,420</b>
<b>Expenditures</b>						
Current:						
General administration	5,836,452	10,620,735	14,753,808	5,806,446	6,270,088	9,179,486
Financial administration	1,187,322	1,556,972	1,396,996	1,125,558	1,135,414	1,205,792
Administration of justice	9,828,504	12,963,323	10,810,233	9,105,453	9,181,000	11,078,225
Construction and maintenance	313,718	449,815	661,074	293,053	325,811	323,521
Health and human services	4,245,151	6,784,977	8,111,541	2,718,541	4,082,610	4,867,719
Cooperative services	69,958	100,789	196,039	64,876	77,700	76,193
Public safety	6,906,023	8,671,372	10,193,946	6,235,364	6,587,396	6,686,941
Parks and recreation	354,225	532,870	590,493	366,115	406,889	706,309
Libraries and education	1,703,740	2,328,030	1,927,518	1,524,386	1,746,111	2,024,520
<b>Capital Outlay</b>	<b>1,701,594</b>	<b>1,032,995</b>	<b>1,117,356</b>	<b>(860,009)</b>	<b>1,113,177</b>	<b>957,374</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>32,146,687</b>	<b>45,041,878</b>	<b>49,759,004</b>	<b>26,379,783</b>	<b>30,926,196</b>	<b>37,106,080</b>
<b>Excess (Deficiency) of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under) Expenditures</b>	<b>(22,524,913)</b>	<b>(37,539,920)</b>	<b>(28,952,435)</b>	<b>(18,025,041)</b>	<b>(22,911,216)</b>	<b>16,802,340</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	4,910,612.0
Transfers (out)	(1,450,000)	(1,450,000)	(26,500,861)	(2,900,000)	(153,312)	(1,831,546)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,450,000)</b>	<b>(1,450,000)</b>	<b>(26,500,861)</b>	<b>(2,900,000)</b>	<b>(3,053,312)</b>	<b>3,079,066</b>
<b>Net Change in Fund Balances</b>	<b>(23,974,913)</b>	<b>(38,989,920)</b>	<b>(55,453,296)</b>	<b>(20,925,041)</b>	<b>(25,964,528)</b>	<b>19,881,406</b>
<b>Fund Balances, Beginning of Period</b>	<b>269,332,916</b>	<b>245,358,003</b>	<b>206,368,083</b>	<b>150,914,787</b>	<b>129,989,746</b>	<b>104,025,218</b>
<b>Fund Balances, End of Period</b>	<b>\$ 245,358,003</b>	<b>\$ 206,368,083</b>	<b>\$ 150,914,787</b>	<b>\$ 129,989,746</b>	<b>\$ 104,025,218</b>	<b>\$ 123,906,624</b>



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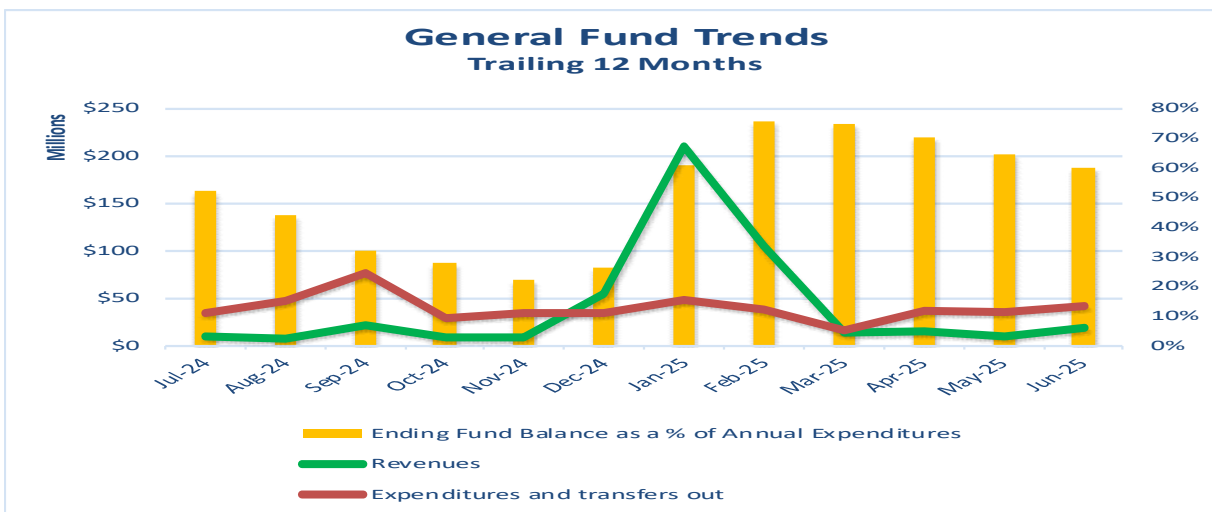


# FORT BEND COUNTY, TEXAS

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

Page 2 of 2

	1/31/25	2/28/25	3/31/25	4/30/25	5/31/25	6/30/25
<b>Revenues</b>						
Property taxes	\$ 199,867,158	\$ 92,988,385	\$ 6,108,003	\$ 2,651,320	\$ (130,193)	\$ 325,785
Fines and fees	3,713,140	3,994,647	4,138,143	4,094,557	3,515,703	11,454,666
Intergovernmental	3,710,267	4,863,045	404,533	4,046,631	4,590,572	3,135,646
Earnings on investments	1,155,239	1,583,941	783,686	2,863,224	246,148	1,985,284
Miscellaneous	1,456,197	1,485,289	1,488,182	1,762,995	1,423,714	2,185,049
<b>Total Revenues</b>	<b>209,902,001</b>	<b>104,915,307</b>	<b>12,922,547</b>	<b>15,418,727</b>	<b>9,645,944</b>	<b>19,086,430</b>
<b>Expenditures</b>						
Current:						
General administration	10,993,012	8,146,963	13,584,350	6,187,396	7,533,728	11,309,238
Financial administration	1,720,241	1,284,093	1,204,019	1,216,151	1,172,515	1,236,657
Administration of justice	13,852,484	10,218,520	10,396,497	10,476,980	10,324,165	10,976,899
Construction and maintenance	464,047	364,740	395,004	365,589	350,405	376,231
Health and human services	5,869,248	4,970,048	5,010,813	5,357,694	4,705,333	4,945,001
Cooperative services	109,481	82,414	176,141	173,101	81,995	85,182
Public safety	9,590,696	6,844,914	6,717,195	7,165,090	7,111,764	7,847,760
Parks and recreation	831,528	455,891	412,438	1,047,217	453,343	578,488
Libraries and education	2,319,878	1,888,575	1,627,035	1,791,968	1,642,970	1,654,801
<b>Capital Outlay</b>	<b>578,530</b>	<b>1,272,831</b>	<b>178,355</b>	<b>479,206</b>	<b>355,773</b>	<b>747,293</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,329,145</b>	<b>35,528,989</b>	<b>39,701,847</b>	<b>34,260,392</b>	<b>33,731,991</b>	<b>39,757,550</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>163,572,856</b>	<b>69,386,318</b>	<b>(26,779,300)</b>	<b>(18,841,665)</b>	<b>(24,086,047)</b>	<b>(20,671,120)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	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	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,831,546)</b>	<b>(1,831,546)</b>	<b>23,093,454</b>	<b>(1,831,546)</b>	<b>(1,831,546)</b>	<b>(1,831,546)</b>
Net Change in Fund Balances	161,741,310	67,554,772	(3,685,846)	(20,673,211)	(25,917,593)	(22,502,666)
<b>Fund Balances, Beginning of Period</b>	<b>123,906,624</b>	<b>285,647,934</b>	<b>353,202,706</b>	<b>349,516,860</b>	<b>328,843,649</b>	<b>302,926,056</b>
<b>Fund Balances, End of Period</b>	<b>\$ 285,647,934</b>	<b>\$ 353,202,706</b>	<b>\$ 349,516,860</b>	<b>\$ 328,843,649</b>	<b>\$ 302,926,056</b>	<b>\$ 280,423,390</b>



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