

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

**For the Ten Months Ended July 31, 2025**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
**TABLE OF CONTENTS**

|  | <b>Page</b> |
|--|-------------|
| <b>INTRODUCTORY SECTION</b>  |             |
| Letter of Transmittal  | 1           |
| <b>FINANCIAL SECTION</b>   |             |
| <b>Government-wide Financial Statements</b>  |             |
| Statement of Net Position  | 3           |
| Statement of Activities  | 4           |
| <b>Governmental Fund Financial Statements</b>  |             |
| Balance Sheet Governmental Funds   | 6           |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  | 9           |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds   | 10          |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) to the Statement of Activities | 12          |
| Combining Non-major Governmental Fund Financial Statements   |             |
| Combining Balance Sheet Non-major special revenue Funds  | 19          |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Non-major Special Revenue Funds  | 26          |
| Combining Balance Sheet Capital Projects Sub-Funds   | 34          |
| Statement of Revenues, Expenditures, and Changes in Fund Balances Capital Projects Sub-Funds   | 38          |
| Combining Balance Sheet County Assistance Districts Sub-Funds  | 44          |
| Statement of Revenues, Expenditures, and Changes in Fund Balances County Assistance Districts Sub-Funds  | 48          |
| Budgetary Schedules  |             |
| General Fund   | 53          |
| Debt Service Fund  | 55          |
| Road and Bridge Fund   | 56          |
| Drainage District Fund   | 57          |
| <b>Proprietary Funds Financial Statements</b>  |             |
| Statement of Net Position – Proprietary funds  | 59          |
| Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) – Proprietary Funds  | 60          |
| Statement of Cash Flows - Proprietary Funds  | 61          |
| Combining Statement of Net Position - Internal Service Funds   | 62          |
| Combining Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) - Internal Service Funds   | 63          |
| Combining Statement of Cash Flows - Internal Service Funds   | 64          |

**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
**TABLE OF CONTENTS (continued)**

*Page 2 of 2*

|  | <b>Page</b> |
|--|-------------|
| <b>Fiduciary Funds</b>   |             |
| Statement of Fiduciary Net Position  | 66          |
| Statement of Changes In Fiduciary Net Position                             | 67          |
| Combining Statement of Fiduciary Net Position – Custodial Funds            | 68          |
| Combining Statement of Changes In Fiduciary Net Position – Custodial Funds | 69          |
| <br>   |             |
| <b>Component Unit Financial Statements</b>                                 |             |
| Statement of Net Position (Deficit)  | 71          |
| Statement of Revenues, Expenses, and Changes in Net Position (Deficit)     | 72          |
| <br>   |             |
| <b>Other Schedules</b>   |             |
| Schedule of Cash, Cash Equivalents and Investments                         | 76          |
| Schedule Of Bonds, Notes and Other Debt Payable                            | 77          |
| <br>   |             |
| <b>STATISTICAL SECTION</b>   |             |
| Changes in Fund Balances, Governmental Funds                               | 80          |
| Changes In Fund Balances, General Fund                                     | 82          |



**COUNTY AUDITOR**  
Fort Bend County, Texas

**Robert Ed Sturdivant**  
County Auditor

281-341-3769, 281-341-3744 (fax)  
Ed.Sturdivant@fortbendcountytexas.gov

September 5, 2025

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


The Monthly Financial Report (the "MFR") for the Ten Months Ended July 31, 2025, is hereby submitted. This report, internally generated and unaudited by any third party, was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

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

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year-to-date activity for fiscal year 2025 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**  
**July 31, 2025**

|   | Primary Government      |                          |                         | Discretely Presented  |
|---|-------------------------|--------------------------|-------------------------|-----------------------|
|   | Governmental Activities | Business-Type Activities | Total                   | Component Units       |
| <b>Assets</b>   |                         |                          |                         |                       |
| Cash and cash equivalents                             | \$ 285,344,920          | \$ 665,096               | \$ 286,010,016          | \$ 187,450,564        |
| Investments   | 262,313,254             | -                        | 262,313,254             | 423,944,616           |
| Receivables:  |                         |                          |                         |                       |
| Taxes, net  | 15,732,868              | -                        | 15,732,868              | -                     |
| Grants  | 6,003,523               | -                        | 6,003,523               | -                     |
| Fines and fees  | 47,917,190              | -                        | 47,917,190              | -                     |
| Other   | 23,574,981              | 684,332                  | 24,259,313              | 9,253                 |
| Internal Balances                                     | 8,335,745               | (7,045,716)              | 1,290,029               | -                     |
| Prepaid items   | 80,029                  | 83,515                   | 163,544                 | -                     |
| Due from component units                              | 548,020                 | -                        | 548,020                 | -                     |
| Capital assets, not being depreciated                 | 937,177,206             | -                        | 937,177,206             | 169,003,938           |
| Capital assets, net of accumulated depreciation       | 3,344,694,860           | 3,424,666                | 3,348,119,526           | 407,674,381           |
| <b>Total Assets</b>                                   | <b>4,931,722,596</b>    | <b>(2,188,107)</b>       | <b>4,929,534,489</b>    | <b>1,188,082,752</b>  |
| <b>Deferred Outflows of Resources</b>                 |                         |                          |                         |                       |
| Deferred outflows - debt refunding                    | 1,343,498               | -                        | 1,343,498               | 1,262,257             |
| Deferred outflows related to post-employment benefits | 116,217,774             | -                        | 116,217,774             | -                     |
| <b>Total Deferred Outflows of Resources</b>           | <b>117,561,272</b>      | <b>-</b>                 | <b>117,561,272</b>      | <b>1,262,257</b>      |
| <b>Liabilities</b>                                    |                         |                          |                         |                       |
| Accounts payable and accrued expenses                 | 20,625,900              | 743,092                  | 21,368,992              | 649,693               |
| Retainage payable                                     | 12,680,510              | -                        | 12,680,510              | 2,019,950             |
| Accrued interest payable                              | 5,002,196               | -                        | 5,002,196               | 1,662,494             |
| Unearned revenues                                     | 20,207,407              | 157,500                  | 20,364,907              | 125,000               |
| Due to component units                                | -                       | -                        | -                       | -                     |
| Due to primary government                             | -                       | -                        | -                       | 1,838,049             |
| Due to other governments                              | 6,402,521               | -                        | 6,402,521               | -                     |
| <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                           | 1,111,990,229           | -                        | 1,111,990,229           | 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>                              | <b>1,605,703,335</b>    | <b>900,592</b>           | <b>1,606,603,927</b>    | <b>737,892,746</b>    |
| <b>Deferred Inflows of Resources</b>                  |                         |                          |                         |                       |
| Deferred inflows - debt refunding                     | -                       | -                        | -                       | 26,176,276            |
| Deferred inflows related to post-employment benefits  | 322,072,984             | -                        | 322,072,984             | 12,815,016            |
| <b>Total Deferred Inflows of Resources</b>            | <b>322,072,984</b>      | <b>-</b>                 | <b>322,072,984</b>      | <b>38,991,292</b>     |
| <b>Net Position (Deficit)</b>                         |                         |                          |                         |                       |
| Net investment in capital assets                      | 3,107,304,497           | 3,494,720                | 3,110,799,217           | (21,696,945)          |
| Restricted for:                                       |                         |                          |                         |                       |
| Debt service  | 83,265,490              | -                        | 83,265,490              | 35,164,419            |
| Construction and maintenance                          | 60,785,738              | -                        | 60,785,738              | -                     |
| Other   | 24,959,258              | -                        | 24,959,258              | -                     |
| Unrestricted  | (154,807,434)           | (6,583,419)              | (161,390,853)           | 398,993,497           |
| <b>Total Net Position</b>                             | <b>\$ 3,121,507,549</b> | <b>\$ (3,088,699)</b>    | <b>\$ 3,118,418,850</b> | <b>\$ 412,460,971</b> |

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Ten Months Ended July 31, 2025**

| Functions/Programs                             | Expenses              | Program Revenues     |                                    |                                  |
|--|-----------------------|----------------------|------------------------------------|----------------------------------|
|  |                       | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Primary Government</b>                      |                       |                      |                                    |                                  |
| <b>Governmental Activities:</b>                |                       |                      |                                    |                                  |
| General administration                         | \$ 97,493,706         | \$ 10,244,443        | \$ 11,241,824                      | \$ -                             |
| Financial administration                       | 13,035,019            | 8,853,733            | -                                  | -                                |
| Administration of justice                      | 142,264,876           | 11,459,609           | 9,141,248                          | -                                |
| Construction and maintenance                   | 141,620,244           | 6,177,517            | -                                  | 11,263,399                       |
| Health and human services                      | 62,497,980            | 15,221,904           | 37,827,172                         | -                                |
| Cooperative services                           | 1,195,746             | -                    | -                                  | -                                |
| Public safety                                  | 87,920,564            | 15,735,057           | 3,755,784                          | -                                |
| Parks and recreation                           | 12,556,943            | (15,550)             | 1,003,069                          | -                                |
| Libraries and education                        | 20,094,617            | 58,192               | 52,402                             | -                                |
| Interest on long-term debt                     | 28,441,685            | -                    | -                                  | -                                |
| <b>Total governmental activities</b>           | <b>607,121,380</b>    | <b>67,734,905</b>    | <b>63,021,499</b>                  | <b>11,263,399</b>                |
| <b>Business-Type Activities</b>                |                       |                      |                                    |                                  |
| EPICenter Operations                           | 5,475,038             | 3,614,112            | 1,000,000                          | -                                |
| <b>Total Primary Government</b>                | <b>\$ 612,596,418</b> | <b>\$ 71,349,017</b> | <b>\$ 64,021,499</b>               | <b>\$ 11,263,399</b>             |
| <b>Component Units:</b>                        |                       |                      |                                    |                                  |
| East FBC Development Authority                 | \$ -                  | \$ -                 | \$ -                               | \$ -                             |
| FBC Housing Finance Corporation                | -                     | -                    | -                                  | -                                |
| FBC Toll Road Authority                        | 31,108,454            | 48,972,177           | -                                  | -                                |
| FB Grand Parkway Toll Road Authority           | 16,040,214            | 33,206,067           | -                                  | 10,628                           |
| Non-Major Discretely Presented Component Units | -                     | -                    | -                                  | -                                |
| <b>Total Component Units</b>                   | <b>\$ 47,148,668</b>  | <b>\$ 82,178,244</b> | <b>\$ -</b>                        | <b>\$ 10,628</b>                 |

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Ten Months Ended July 31, 2025**

| <b>Net (Expense) Revenue and Changes in Net Position</b> |                                |                                 |                         |                        |
|--|--------------------------------|---------------------------------|-------------------------|------------------------|
| <b>Primary Government</b>                                |                                |                                 |                         |                        |
| <b>Functions/Programs</b>                                | <b>Governmental Activities</b> | <b>Business-Type Activities</b> | <b>Total</b>            | <b>Component Units</b> |
| <b>Primary Government</b>                                |                                |                                 |                         |                        |
| <b>Governmental Activities:</b>                          |                                |                                 |                         |                        |
| General administration                                   | \$ (76,007,439)                |                                 | \$ (76,007,439)         |                        |
| Financial administration                                 | (4,181,286)                    |                                 | (4,181,286)             |                        |
| Administration of justice                                | (121,664,019)                  |                                 | (121,664,019)           |                        |
| Construction and maintenance                             | (124,179,328)                  |                                 | (124,179,328)           |                        |
| Health and human services                                | (9,448,904)                    |                                 | (9,448,904)             |                        |
| Cooperative services                                     | (1,195,746)                    |                                 | (1,195,746)             |                        |
| Public safety  | (68,429,723)                   |                                 | (68,429,723)            |                        |
| Parks and recreation                                     | (11,569,424)                   |                                 | (11,569,424)            |                        |
| Libraries and education                                  | (19,984,023)                   |                                 | (19,984,023)            |                        |
| Interest on long-term debt                               | (28,441,685)                   |                                 | (28,441,685)            |                        |
| <b>Total governmental activities</b>                     | <u>(465,101,577)</u>           |                                 | <u>(465,101,577)</u>    |                        |
| <b>Business-Type Activities</b>                          |                                |                                 |                         |                        |
| EPICenter Operations                                     |                                | \$ (860,926)                    | (860,926)               |                        |
| <b>Total Primary Government</b>                          | <u>(465,101,577)</u>           | <u>(860,926)</u>                | <u>(465,962,503)</u>    |                        |
| <b>Component Units:</b>                                  |                                |                                 |                         |                        |
| East FBC Development Authority                           |                                |                                 |                         | \$ -                   |
| FBC Toll Road Authority                                  |                                |                                 |                         | -                      |
| FBC Housing Finance Corporation                          |                                |                                 |                         | 17,863,723             |
| FB Grand Parkway Toll Road Authority                     |                                |                                 |                         | 17,176,481             |
| Non-Major Discretely Presented                           |                                |                                 |                         | -                      |
| Component Units  |                                |                                 |                         | <u>-</u>               |
| <b>Total Component Units</b>                             |                                |                                 |                         | <u>35,040,204</u>      |
| <b>General Revenues:</b>                                 |                                |                                 |                         |                        |
| Property taxes, penalties, and interest                  | 506,514,186                    | -                               | 506,514,186             | 1,343,972              |
| Sales and use taxes                                      | 16,068,215                     | -                               | 16,068,215              | -                      |
| Earnings on investments                                  | 26,124,427                     | -                               | 26,124,427              | 14,071,669             |
| Miscellaneous  | 6,327,776                      | -                               | 6,327,776               | -                      |
| <b>Total General Revenues</b>                            | <u>555,034,604</u>             | <u>-</u>                        | <u>555,034,604</u>      | <u>15,415,641</u>      |
| Changes in Net Position                                  | 89,933,027                     | (860,926)                       | 89,072,101              | 50,455,845             |
| <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>\$ 3,121,507,549</u>        | <u>\$ (3,088,699)</u>           | <u>\$ 3,118,418,850</u> | <u>\$ 412,460,971</u>  |

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
July 31, 2025**

|  | <u>General Fund</u>   | <u>Debt Service<br/>Fund</u> | <u>Capital Projects<br/>Fund</u> | <u>COVID<br/>Response Fund</u> |
|--|-----------------------|------------------------------|----------------------------------|--------------------------------|
| <b>Assets</b>  |                       |                              |                                  |                                |
| Cash and cash equivalents  | \$ 65,007,016         | \$ 30,303,200                | \$ 70,660,659                    | \$ 76,575                      |
| Investments  | 103,621,717           | 32,909,041                   | 38,270,447                       | 12,911,566                     |
| Taxes receivable, net  | 11,329,019            | 3,368,127                    | -                                | -                              |
| Grants receivable  | 1,797,485             | -                            | -                                | -                              |
| Fines and fees receivable  | 47,917,190            | -                            | -                                | -                              |
| Other receivables  | 746,577               | 22,410,696                   | -                                | -                              |
| Due from other funds   | 105,312,037           | -                            | -                                | -                              |
| Due from component units   | 548,020               | -                            | -                                | -                              |
| Prepaid items  | 49,859                | -                            | -                                | -                              |
| <b>Total Assets</b>  | <u>\$ 336,328,920</u> | <u>\$ 88,991,064</u>         | <u>\$ 108,931,106</u>            | <u>\$ 12,988,141</u>           |
| <b>Liabilities and Fund Balances</b>                                       |                       |                              |                                  |                                |
| <b>Liabilities</b>   |                       |                              |                                  |                                |
| Accounts payable   | \$ 9,788,294          | \$ -                         | \$ 618,824                       | \$ -                           |
| Accrued payroll  | (37,409)              | -                            | -                                | -                              |
| Retainage payable  | 350,981               | -                            | 12,225,928                       | 85,598                         |
| Due to other funds   | 431,172               | 723,378                      | 93,492,044                       | 1,965,463                      |
| Due to other governments   | 2,912,182             | -                            | -                                | -                              |
| Unearned revenues  | 5,605,299             | -                            | -                                | 10,937,080                     |
| <b>Total Liabilities</b>   | <u>19,050,519</u>     | <u>723,378</u>               | <u>106,336,796</u>               | <u>12,988,141</u>              |
| <b>Deferred Inflows of Resources</b>                                       |                       |                              |                                  |                                |
| Unavailable revenue-property taxes   | 11,329,019            | 3,368,127                    | -                                | -                              |
| Unavailable revenue-other  | 47,917,190            | 22,848,002                   | -                                | -                              |
| <b>Total Deferred Inflows of Resources</b>                                 | <u>59,246,209</u>     | <u>26,216,129</u>            | <u>-</u>                         | <u>-</u>                       |
| <b>Fund Balances</b>   |                       |                              |                                  |                                |
| Nonspendable   | 49,859                | -                            | -                                | -                              |
| Restricted   | 7,583,398             | 62,051,557                   | 2,594,310                        | -                              |
| Committed  | 24,256,543            | -                            | -                                | -                              |
| Unassigned   | 226,142,393           | -                            | -                                | -                              |
| <b>Total Fund Balances</b>   | <u>258,032,192</u>    | <u>62,051,557</u>            | <u>2,594,310</u>                 | <u>-</u>                       |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <u>\$ 336,328,920</u> | <u>\$ 88,991,064</u>         | <u>\$ 108,931,106</u>            | <u>\$ 12,988,141</u>           |

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
July 31, 2025**

|  | <b>FBC Assistance<br/>Districts</b> | <b>Non-major<br/>Governmental<br/>Funds</b> | <b>Totals<br/>Governmental<br/>Funds</b> |
|--|-------------------------------------|---|--|
| <b>Assets</b>  |                                     |   |  |
| Cash and cash equivalents  | \$ 44,143,649                       | \$ 55,907,665                               | \$ 266,098,764                           |
| Investments  | 46,519,043                          | 28,081,440                                  | 262,313,254                              |
| Taxes receivable, net  | -                                   | 1,035,723                                   | 15,732,869                               |
| Grants receivable  | -                                   | 4,206,039                                   | 6,003,524                                |
| Fines and fees receivable  | -                                   | -   | 47,917,190                               |
| Other receivables  | 16,880                              | 1,227,996                                   | 24,402,149                               |
| Due from other funds   | -                                   | 447,833                                     | 105,759,870                              |
| Due from component units   | -                                   | -   | 548,020                                  |
| Prepaid items  | -                                   | 8,670                                       | 58,529                                   |
| <b>Total Assets</b>  | <b>\$ 90,679,572</b>                | <b>\$ 90,915,366</b>                        | <b>\$ 728,834,169</b>                    |
| <b>Liabilities and Fund Balances</b>                                       |                                     |   |  |
| <b>Liabilities</b>   |                                     |   |  |
| Accounts payable   | \$ -                                | \$ 486,540                                  | \$ 10,893,658                            |
| Accrued payroll  | -                                   | -   | (37,409)                                 |
| Retainage payable  | 18,004                              | -   | 12,680,511                               |
| Due to other funds   | 81,980                              | 8,839,879                                   | 105,533,916                              |
| Due to other governments   | -                                   | 3,552,524                                   | 6,464,706                                |
| Unearned revenues  | -                                   | 5,973,282                                   | 22,515,661                               |
| <b>Total Liabilities</b>   | <b>99,984</b>                       | <b>18,852,225</b>                           | <b>158,051,043</b>                       |
| <b>Deferred Inflows of Resources</b>                                       |                                     |   |  |
| Unavailable revenue-property taxes   | -                                   | 1,035,723                                   | 15,732,869                               |
| Unavailable revenue-other  | -                                   | -   | 70,765,192                               |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>                            | <b>1,035,723</b>                            | <b>86,498,061</b>                        |
| <b>Fund Balances</b>   |                                     |   |  |
| Nonspendable   | -                                   | 8,670                                       | 58,529                                   |
| Restricted   | 90,579,588                          | 71,018,748                                  | 233,827,601                              |
| Committed  | -                                   | -   | 24,256,543                               |
| Unassigned   | -                                   | -   | 226,142,393                              |
| <b>Total Fund Balances</b>   | <b>90,579,588</b>                   | <b>71,027,418</b>                           | <b>484,285,065</b>                       |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 90,679,572</b>                | <b>\$ 90,915,366</b>                        | <b>\$ 728,834,169</b>                    |



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

Total fund balances, governmental funds \$ 484,285,065

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. 4,281,429,397

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 88,242,128

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 | (1,080,963,982) |
| 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. 17,849,668

Net Position of Governmental Activities \$ 3,121,507,549

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

For the Ten Months Ended July 31, 2025

|  | <b>General Fund</b>   | <b>Debt Service Fund</b> | <b>Capital Projects Fund</b> | <b>COVID Response Fund</b> |
|--|-----------------------|--------------------------|------------------------------|----------------------------|
| <b>Revenues</b>  |                       |                          |                              |                            |
| Property taxes   | \$ 341,685,814        | \$ 129,663,390           | \$ -                         | \$ -                       |
| Sales taxes  | -                     | -                        | -                            | -                          |
| Fines and fees   | 45,795,759            | -                        | -                            | -                          |
| Intergovernmental  | 39,787,573            | 4,042,088                | 1,177,841                    | 10,020,350                 |
| Earnings on investments  | 10,576,663            | 2,285,367                | 7,750,799                    | 525,815                    |
| Miscellaneous  | 16,269,595            | 1,317,680                | 48,778                       | -                          |
| <b>Total Revenues</b>  | <b>454,115,404</b>    | <b>137,308,525</b>       | <b>8,977,418</b>             | <b>10,546,165</b>          |
| <b>Expenditures</b>  |                       |                          |                              |                            |
| Current:   |                       |                          |                              |                            |
| General administration   | 87,918,682            | -                        | 1,121,254                    | -                          |
| Financial administration   | 12,552,921            | -                        | 46,212                       | -                          |
| Administration of justice  | 106,227,383           | -                        | 223,458                      | -                          |
| Construction and maintenance                                     | 3,634,637             | -                        | 40,305,861                   | -                          |
| Health and human services  | 46,962,456            | -                        | 354,949                      | 4,312,093                  |
| Cooperative services   | 1,096,873             | -                        | -                            | -                          |
| Public safety  | 72,031,254            | -                        | 1,838,931                    | -                          |
| Parks and recreation   | 5,746,802             | -                        | 1,626,976                    | -                          |
| Libraries and education  | 17,957,112            | -                        | -                            | -                          |
| <b>Capital Outlay</b>  | <b>4,999,810</b>      | <b>7,554,867</b>         | <b>156,360,790</b>           | <b>1,323,460</b>           |
| <b>Debt Service:</b>   |                       |                          |                              |                            |
| Principal  | -                     | 70,216,998               | -                            | -                          |
| Interest and fiscal charges                                      | -                     | 27,509,833               | -                            | -                          |
| Debt issuance costs  | -                     | -                        | (299)                        | -                          |
| <b>Total Expenditures</b>  | <b>359,127,930</b>    | <b>105,281,698</b>       | <b>201,878,132</b>           | <b>5,635,553</b>           |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> | <b>94,987,474</b>     | <b>32,026,827</b>        | <b>(192,900,714)</b>         | <b>4,910,612</b>           |
| <b>Other Financing Sources (Uses)</b>                            |                       |                          |                              |                            |
| Transfers in   | 29,835,612            | 3,751,671                | -                            | -                          |
| Transfers (out)  | (17,705,680)          | (24,925,000)             | -                            | (4,910,612)                |
| General obligation bonds and notes issued                        | -                     | -                        | (1,028,828)                  | -                          |
| Lease and capital financing initiation                           | -                     | 7,554,867                | -                            | -                          |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>12,129,932</b>     | <b>(13,618,462)</b>      | <b>(1,028,828)</b>           | <b>(4,910,612)</b>         |
| Net Change in Fund Balances                                      | 107,117,406           | 18,408,365               | (193,929,542)                | -                          |
| <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>\$ 258,032,192</b> | <b>\$ 62,051,557</b>     | <b>\$ 2,594,310</b>          | <b>\$ -</b>                |

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**

**FUND BALANCES**

**GOVERNMENTAL FUNDS**

**For the Ten Months Ended July 31, 2025**

|  | FBC Assistance<br>Districts | Non-major<br>Governmental<br>Funds | Totals<br>Governmental<br>Funds |
|--|-----------------------------|------------------------------------|---------------------------------|
| <b>Revenues</b>  |                             |                                    |                                 |
| Property taxes   | \$ -                        | \$ 29,528,783                      | \$ 500,877,987                  |
| Sales taxes  | 15,635,209                  | -                                  | 15,635,209                      |
| Fines and fees   | -                           | 9,180,998                          | 54,976,757                      |
| Intergovernmental  | -                           | 22,604,199                         | 77,632,051                      |
| Earnings on investments  | 2,845,998                   | 2,135,483                          | 26,120,125                      |
| Miscellaneous  | -                           | 3,312,838                          | 20,948,891                      |
| <b>Total Revenues</b>  | <u>18,481,207</u>           | <u>66,762,301</u>                  | <u>696,191,020</u>              |
| <b>Expenditures</b>  |                             |                                    |                                 |
| Current:   |                             |                                    |                                 |
| General administration   | -                           | 2,560,807                          | 91,600,743                      |
| Financial administration   | -                           | 1,732                              | 12,600,865                      |
| Administration of justice  | -                           | 27,308,429                         | 133,759,270                     |
| Construction and maintenance   | 3,131,987                   | 34,719,222                         | 81,791,707                      |
| Health and human services  | -                           | 2,567,760                          | 54,197,258                      |
| Cooperative services   | -                           | -                                  | 1,096,873                       |
| Public safety  | -                           | 3,757,958                          | 77,628,143                      |
| Parks and recreation   | -                           | -                                  | 7,373,778                       |
| Libraries and education  | -                           | 65,535                             | 18,022,647                      |
| <b>Capital Outlay</b>  | 38,150                      | 3,558,219                          | 173,835,296                     |
| <b>Debt Service:</b>   |                             |                                    |                                 |
| Principal  | -                           | -                                  | 70,216,998                      |
| Interest and fiscal charges  | -                           | -                                  | 27,509,833                      |
| Debt issuance costs  | -                           | -                                  | (299)                           |
| <b>Total Expenditures</b>  | <u>3,170,137</u>            | <u>74,539,662</u>                  | <u>749,633,112</u>              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>15,311,070</u>           | <u>(7,777,361)</u>                 | <u>(53,442,092)</u>             |
| <b>Other Financing Sources (Uses)</b>                                |                             |                                    |                                 |
| Transfers in   | -                           | 17,705,680                         | 51,292,963                      |
| Transfers (out)  | (3,751,671)                 | -                                  | (51,292,963)                    |
| General obligation bonds and notes<br>issued                         | -                           | -                                  | (1,028,828)                     |
| Lease and capital financing initiation                               | -                           | -                                  | 7,554,867                       |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(3,751,671)</u>          | <u>17,705,680</u>                  | <u>6,526,039</u>                |
| Net Change in Fund Balances  | 11,559,399                  | 9,928,319                          | (46,916,053)                    |
| <b>Fund Balances, Beginning of Year</b>                              | <u>79,020,191</u>           | <u>61,099,099</u>                  | <u>531,201,120</u>              |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 90,579,590</u>        | <u>\$ 71,027,418</u>               | <u>\$ 484,285,067</u>           |

**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 Ten Months Ended July 31, 2025**

|  |                      |
|--|----------------------|
| Net change in fund balances - total governmental funds   | \$ (46,916,053)      |
| 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 \$189,419,941 was exceeded by depreciation of \$111,545,632 in the current period.  | 77,874,395           |
| 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.  | (576,211)            |
| 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   | (7,554,867)          |
| Repayments:  |                      |
| Principal repayments   | 70,216,998           |
| 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.  | 108,005              |
| 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.  | <u>(3,219,240)</u>   |
| Change in net position of governmental activities  | <u>\$ 89,933,027</u> |

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

### **Special Revenue Funds**

#### **Fort Bend County ESD 100 Agreement**

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

#### **Aliana Management District Agreement**

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

#### **Juvenile Operations**

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

#### **Road and Bridge**

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

#### **Drainage District**

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

#### **Utility Assistance**

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

**FORT BEND COUNTY, TEXAS**

**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**County Law Library**

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

**Gus George Law Academy**

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

**Fort Bend County Historical Commission**

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

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**FORT BEND COUNTY, TEXAS**

**NON-MAJOR FUND DESCRIPTIONS (continued)**

**Special Revenue Funds (continued)**

**District Attorney Bad Check Collection Fee**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**Asset Forfeitures**

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

**Special Revenue Funds (continued)**

**County Child Abuse Prevention**

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

**Law Enforcement Officer's Standards Education Grant**

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Special Revenue Funds (continued)**

**Juvenile Probation - State Funds**

This fund is used to account for revenues received from the Texas Juvenile Justice Department ("TJJJ"). The funds must be disbursed and restricted for use in accordance with TJJJ 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**  
**July 31, 2025**

|  | <b>Special Revenue Funds</b>     |   |                                |                            |                              |
|--|----------------------------------|---|--------------------------------|----------------------------|------------------------------|
|  | <b>FBC ESD 100<br/>Agreement</b> | <b>Aliana<br/>Management<br/>District<br/>Agreement</b> | <b>Juvenile<br/>Operations</b> | <b>Road and<br/>Bridge</b> | <b>Drainage<br/>District</b> |
| <b>Assets</b>  |                                  |   |                                |                            |                              |
| Cash and cash equivalents  | \$ 5,317,523                     | \$ 2,406,399  | \$ 2,023,219                   | \$ 10,370,285              | \$ 10,161,302                |
| Investments  | 10,871,006                       | -   | -                              | 4,975,116                  | 11,148,217                   |
| Taxes receivable, net  | -                                | -   | -                              | 647,052                    | 388,671                      |
| Grants receivable  | -                                | -   | 35,047                         | 263,954                    | 1,370,888                    |
| Other receivables  | -                                | -   | 23,275                         | 53,290                     | 1,151,431                    |
| Due from other funds   | -                                | -   | -                              | 28,064                     | -                            |
| <b>Total Assets</b>  | <b>\$ 16,188,529</b>             | <b>\$ 2,406,399</b>                                     | <b>\$ 2,082,086</b>            | <b>\$ 16,342,936</b>       | <b>\$ 24,220,509</b>         |
| <b>Liabilities and Fund Balances</b>   |                                  |   |                                |                            |                              |
| <b>Liabilities</b>   |                                  |   |                                |                            |                              |
| Accounts payable   | \$ -                             | \$ -  | \$ -                           | \$ 11,200                  | \$ 475,340                   |
| Due to other funds   | -                                | -   | 2,817,584                      | 2,334,889                  | 1,649,663                    |
| Due to other governments   | -                                | -   | -                              | -                          | -                            |
| Unearned revenues  | -                                | -   | -                              | -                          | -                            |
| <b>Total Liabilities</b>   | <b>-</b>                         | <b>-</b>  | <b>2,817,584</b>               | <b>2,346,089</b>           | <b>2,125,003</b>             |
| <b>Deferred Inflows of Resources</b>   |                                  |   |                                |                            |                              |
| Unavailable revenue-property taxes   | -                                | -   | -                              | 647,052                    | 388,671                      |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>-</b>                         | <b>-</b>  | <b>-</b>                       | <b>647,052</b>             | <b>388,671</b>               |
| <b>Fund Balances:</b>  |                                  |   |                                |                            |                              |
| Restricted   | 16,188,529                       | 2,406,399   | (736,043)                      | 13,344,620                 | 21,706,835                   |
| <b>Total Fund Balances</b>   | <b>16,188,529</b>                | <b>2,406,399</b>  | <b>(735,498)</b>               | <b>13,349,795</b>          | <b>21,706,835</b>            |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <b>\$ 16,188,529</b>             | <b>\$ 2,406,399</b>                                     | <b>\$ 2,082,086</b>            | <b>\$ 16,342,936</b>       | <b>\$ 24,220,509</b>         |

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**July 31, 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>Assets</b>  |                              |                           |   |                                  |                          |
| Cash and cash equivalents  | \$ 44,524                    | \$ 150,288                | \$ 605,299                                | \$ 7,982                         | \$ 92,640                |
| Investments  | -                            | 1,087,101                 | -   | -                                | -                        |
| Taxes receivable, net  | -                            | -                         | -   | -                                | -                        |
| Grants receivable  | -                            | -                         | 19,383                                    | -                                | -                        |
| Other receivables  | -                            | -                         | -   | -                                | -                        |
| Due from other funds   | -                            | 66,167                    | 2,722                                     | -                                | -                        |
| <b>Total Assets</b>  | <b>\$ 44,524</b>             | <b>\$ 1,303,556</b>       | <b>\$ 627,404</b>                         | <b>\$ 7,982</b>                  | <b>\$ 92,640</b>         |
| <b>Liabilities and Fund Balances</b>                                       |                              |                           |   |                                  |                          |
| <b>Liabilities</b>   |                              |                           |   |                                  |                          |
| Accounts payable   | \$ -                         | \$ -                      | \$ -                                      | \$ -                             | \$ -                     |
| Due to other funds   | -                            | 47,964                    | 14,967                                    | -                                | 6,254                    |
| Due to other governments   | -                            | -                         | -   | -                                | -                        |
| Unearned revenues  | -                            | -                         | -   | -                                | -                        |
| <b>Total Liabilities</b>   | <b>-</b>                     | <b>47,964</b>             | <b>14,967</b>                             | <b>-</b>                         | <b>6,254</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   | 44,524                       | 1,255,592                 | 612,437                                   | 7,982                            | 86,386                   |
| <b>Total Fund Balances</b>   | <b>44,524</b>                | <b>1,255,592</b>          | <b>612,437</b>                            | <b>7,982</b>                     | <b>86,386</b>            |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 44,524</b>             | <b>\$ 1,303,556</b>       | <b>\$ 627,404</b>                         | <b>\$ 7,982</b>                  | <b>\$ 92,640</b>         |

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

|  | <b>Special Revenue Funds</b>      |                                   |   |   |  |
|--|-----------------------------------|-----------------------------------|---|---|--|
|  | <b>Probate Court<br/>Training</b> | <b>Juvenile Alert<br/>Program</b> | <b>Juvenile<br/>Probation<br/>Special</b> | <b>District<br/>Attorney Bad<br/>Check<br/>Collection Fee</b> | <b>District<br/>Attorney<br/>Special Fun<br/>Run</b> |
| <b>Assets</b>  |                                   |                                   |   |   |  |
| Cash and cash equivalents  | \$ 206,985                        | \$ 56,276                         | \$ 192,032                                | \$ 93,315   | \$ -   |
| Investments  | -                                 | -                                 | -   | -   | -  |
| Taxes receivable, net  | -                                 | -                                 | -   | -   | -  |
| Grants receivable  | -                                 | -                                 | -   | -   | -  |
| Other receivables  | -                                 | -                                 | -   | -   | -  |
| Due from other funds   | 1,545                             | -                                 | -   | 20  | -  |
| <b>Total Assets</b>  | <b>\$ 208,530</b>                 | <b>\$ 56,276</b>                  | <b>\$ 192,032</b>                         | <b>\$ 93,335</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   | 208,530                           | 56,276                            | 192,032                                   | 93,335  | -  |
| <b>Total Fund Balances</b>   | <b>208,530</b>                    | <b>56,276</b>                     | <b>192,032</b>                            | <b>93,335</b>   | <b>-</b>   |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <b>\$ 208,530</b>                 | <b>\$ 56,276</b>                  | <b>\$ 192,032</b>                         | <b>\$ 93,335</b>  | <b>\$ -</b>  |

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

|  | <b>Special Revenue Funds</b>                     |   |                     |                               |                              |
|--|--|---|---------------------|-------------------------------|------------------------------|
|  | <b>County<br/>Attorney Salary<br/>Supplement</b> | <b>Records<br/>Management-<br/>County</b> | <b>VIT Interest</b> | <b>Elections<br/>Contract</b> | <b>Asset<br/>Forfeitures</b> |
| <b>Assets</b>  |  |   |                     |                               |                              |
| Cash and cash equivalents  | \$ 32,731  | \$ 5,715,492                              | \$ 120,735          | \$ 1,005,346                  | \$ 6,906,209                 |
| Investments  | -  | -   | -                   | -                             | -                            |
| Taxes receivable, net  | -  | -   | -                   | -                             | -                            |
| Grants receivable  | -  | -   | -                   | -                             | -                            |
| Other receivables  | -  | -   | -                   | -                             | -                            |
| Due from other funds   | -  | 190,712                                   | -                   | -                             | -                            |
| <b>Total Assets</b>  | <b>\$ 32,731</b>                                 | <b>\$ 5,906,204</b>                       | <b>\$ 120,735</b>   | <b>\$ 1,005,346</b>           | <b>\$ 6,909,159</b>          |
| <b>Liabilities and Fund Balances</b>   |  |   |                     |                               |                              |
| <b>Liabilities</b>   |  |   |                     |                               |                              |
| Accounts payable   | \$ -   | \$ -                                      | \$ -                | \$ -                          | \$ -                         |
| Due to other funds   | -  | -   | -                   | 26,613                        | 18,451                       |
| Due to other governments   | -  | -   | -                   | -                             | 3,064,726                    |
| Unearned revenues  | -  | -   | -                   | -                             | -                            |
| <b>Total Liabilities</b>   | <b>-</b>   | <b>-</b>                                  | <b>-</b>            | <b>26,613</b>                 | <b>3,083,177</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   | 32,731   | 5,906,204                                 | 120,735             | 978,733                       | 3,823,032                    |
| <b>Total Fund Balances</b>   | <b>32,731</b>                                    | <b>5,906,204</b>                          | <b>120,735</b>      | <b>978,733</b>                | <b>3,825,982</b>             |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <b>\$ 32,731</b>                                 | <b>\$ 5,906,204</b>                       | <b>\$ 120,735</b>   | <b>\$ 1,005,346</b>           | <b>\$ 6,909,159</b>          |

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

|  | Special Revenue Funds               |   |                                       |                                 |   |
|--|-------------------------------------|---|---------------------------------------|---------------------------------|---|
|  | County Child<br>Abuse<br>Prevention | Law<br>Enforcement<br>Officers'<br>Standards<br>Education | Juvenile Title<br>IV-E Foster<br>Care | Child<br>Protective<br>Services | Community<br>Development<br>Combined<br>Funds |
| <b>Assets</b>  |                                     |   |                                       |                                 |   |
| Cash and cash equivalents  | \$ 24,165                           | \$ 220,891  | \$ 94                                 | \$ 153,558                      | \$ (432,534)                                  |
| Investments  | -                                   | -   | -                                     | -                               | -   |
| Taxes receivable, net  | -                                   | -   | -                                     | -                               | -   |
| Grants receivable  | -                                   | -   | -                                     | 1,037                           | 2,189,565                                     |
| Other receivables  | -                                   | -   | -                                     | -                               | -   |
| Due from other funds   | 75                                  | -   | -                                     | -                               | -   |
| <b>Total Assets</b>  | <u>\$ 24,240</u>                    | <u>\$ 220,891</u>   | <u>\$ 94</u>                          | <u>\$ 154,595</u>               | <u>\$ 1,757,031</u>                           |
| <b>Liabilities and Fund Balances</b>   |                                     |   |                                       |                                 |   |
| <b>Liabilities</b>   |                                     |   |                                       |                                 |   |
| Accounts payable   | \$ -                                | \$ -  | \$ -                                  | \$ -                            | \$ -  |
| Due to other funds   | -                                   | -   | -                                     | -                               | 12,959  |
| Due to other governments   | -                                   | -   | -                                     | -                               | -   |
| Unearned revenues  | -                                   | -   | -                                     | -                               | 1,744,071                                     |
| <b>Total Liabilities</b>   | <u>-</u>                            | <u>-</u>  | <u>-</u>                              | <u>-</u>                        | <u>1,757,030</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   | 24,240                              | 220,891   | 94                                    | 154,595                         | 1   |
| <b>Total Fund Balances</b>   | <u>24,240</u>                       | <u>220,891</u>  | <u>94</u>                             | <u>154,595</u>                  | <u>1</u>                                      |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <u>\$ 24,240</u>                    | <u>\$ 220,891</u>   | <u>\$ 94</u>                          | <u>\$ 154,595</u>               | <u>\$ 1,757,031</u>                           |

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

|  | <b>Special Revenue Funds</b>                          |   |   |   |                                |
|--|---|---|---|---|--------------------------------|
|  | <b>Child Support<br/>Title IV-D<br/>Reimbursement</b> | <b>Local Law<br/>Enforcement<br/>Block Grants</b> | <b>Juvenile Justice<br/>Alternative<br/>Education</b> | <b>Juvenile<br/>Probation -<br/>State Funds</b> | <b>CSCD Pre-trial<br/>Bond</b> |
| <b>Assets</b>  |   |   |   |   |                                |
| Cash and cash equivalents  | \$ 232,028  | \$ 60,766   | \$ 123,614  | \$ 1,885,232                                    | \$ 827,079                     |
| Investments  | -   | -   | -   | -   | -                              |
| Taxes receivable, net  | -   | -   | -   | -   | -                              |
| Grants receivable  | -   | -   | -   | 326,165   | -                              |
| Other receivables  | -   | -   | -   | -   | -                              |
| Due from other funds   | -   | -   | -   | -   | -                              |
| <b>Total Assets</b>  | <b>\$ 232,028</b>                                     | <b>\$ 60,766</b>                                  | <b>\$ 123,614</b>                                     | <b>\$ 2,211,397</b>                             | <b>\$ 827,079</b>              |
| <b>Liabilities and Fund Balances</b>   |   |   |   |   |                                |
| <b>Liabilities</b>   |   |   |   |   |                                |
| Accounts payable   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -                           |
| Due to other funds   | -   | -   | 4,877   | 1,676,306                                       | -                              |
| Due to other governments   | -   | -   | -   | -   | -                              |
| Unearned revenues  | 232,028   | -   | -   | 535,090   | -                              |
| <b>Total Liabilities</b>   | <b>232,028</b>  | <b>-</b>  | <b>4,877</b>  | <b>2,211,396</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   | -   | 60,766  | 118,737   | 1   | 827,079                        |
| <b>Total Fund Balances</b>   | <b>-</b>  | <b>60,766</b>                                     | <b>118,737</b>  | <b>1</b>  | <b>827,079</b>                 |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <b>\$ 232,028</b>                                     | <b>\$ 60,766</b>                                  | <b>\$ 123,614</b>                                     | <b>\$ 2,211,397</b>                             | <b>\$ 827,079</b>              |

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

|  | <u>Special Revenue Funds</u>                 |  |   |
|--|--|--|---|
|  | <u>Adult<br/>Probation -<br/>State Funds</u> | <u>Sheriff<br/>Commissary<br/>Fund</u> | <u>Totals Non-major<br/>Special Revenue<br/>Funds</u> |
| <b>Assets</b>  |  |  |   |
| Cash and cash equivalents  | \$ 3,668,149                                 | \$ 3,636,041                           | \$ 55,907,665   |
| Investments  | -  | -                                      | 28,081,440  |
| Taxes receivable, net  | -  | -                                      | 1,035,723   |
| Grants receivable  | -  | -                                      | 4,206,039   |
| Other receivables  | -  | -                                      | 1,227,996   |
| Due from other funds   | 157,573                                      | 955                                    | 447,833   |
| <b>Total Assets</b>  | <u>\$ 3,825,722</u>                          | <u>\$ 3,636,996</u>                    | <u>\$ 90,915,366</u>                                  |
| <b>Liabilities and Fund Balances</b>   |  |  |   |
| <b>Liabilities</b>   |  |  |   |
| Accounts payable   | \$ -   | \$ -                                   | \$ 486,540  |
| Due to other funds   | 197,165                                      | 32,187                                 | 8,839,879   |
| Due to other governments   | -  | 487,798                                | 3,552,524   |
| Unearned revenues  | 3,462,093                                    | -                                      | 5,973,282   |
| <b>Total Liabilities</b>   | <u>3,659,258</u>                             | <u>519,985</u>                         | <u>18,852,225</u>                                     |
| <b>Deferred Inflows of Resources</b>   |  |  |   |
| Unavailable revenue-property taxes   | -  | -                                      | 1,035,723   |
| <b>Total Deferred Inflows of Resources</b>                                     | <u>-</u>                                     | <u>-</u>                               | <u>1,035,723</u>                                      |
| <b>Fund Balances:</b>  |  |  |   |
| Restricted   | 166,464                                      | 3,117,011                              | 71,018,748  |
| <b>Total Fund Balances</b>   | <u>166,464</u>                               | <u>3,117,011</u>                       | <u>71,027,418</u>                                     |
| <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> | <u>\$ 3,825,722</u>                          | <u>\$ 3,636,996</u>                    | <u>\$ 90,915,366</u>                                  |

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

|  | <b>Special Revenue Funds</b>     |   |                                |                            |                              |
|--|----------------------------------|---|--------------------------------|----------------------------|------------------------------|
|  | <b>FBC ESD 100<br/>Agreement</b> | <b>Aliana<br/>Management<br/>District<br/>Agreement</b> | <b>Juvenile<br/>Operations</b> | <b>Road and<br/>Bridge</b> | <b>Drainage<br/>District</b> |
| <b>Revenues</b>  |                                  |   |                                |                            |                              |
| Property taxes   | \$ -                             | \$ -  | \$ -                           | \$ 17,846,241              | \$ 11,682,542                |
| Fines and fees   | -                                | -   | -                              | 5,304,575                  | -                            |
| Intergovernmental  | 510,367                          | 961,357   | 300,483                        | 480,589                    | 5,221,802                    |
| Earnings on investments  | 522,182                          | 61,065  | 105,276                        | 504,516                    | 666,943                      |
| Miscellaneous  | -                                | -   | 1,695                          | 211,734                    | 32,324                       |
| <b>Total Revenues</b>  | <b>1,032,549</b>                 | <b>1,022,422</b>  | <b>407,454</b>                 | <b>24,347,655</b>          | <b>17,603,611</b>            |
| <b>Expenditures</b>  |                                  |   |                                |                            |                              |
| Current:   |                                  |   |                                |                            |                              |
| General administration   | -                                | -   | -                              | -                          | 376,036                      |
| Administration of justice  | -                                | (1)   | 17,332,350                     | -                          | -                            |
| Construction and maintenance   | 1                                | 104,872   | -                              | 22,082,860                 | 7,705,905                    |
| 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>3,246,733</b>             |
| <b>Total Expenditures</b>  | <b>1</b>                         | <b>104,871</b>  | <b>17,378,445</b>              | <b>22,164,797</b>          | <b>11,328,674</b>            |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>1,032,548</b>                 | <b>917,551</b>  | <b>(16,970,991)</b>            | <b>2,182,858</b>           | <b>6,274,937</b>             |
| <b>Other Financing Sources (Uses)</b>                                |                                  |   |                                |                            |                              |
| Transfers in   | -                                | -   | 17,552,368                     | -                          | -                            |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>-</b>                         | <b>-</b>  | <b>17,552,368</b>              | <b>-</b>                   | <b>-</b>                     |
| Net Change in Fund Balances  | 1,032,548                        | 917,551   | 581,377                        | 2,182,858                  | 6,274,937                    |
| <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>\$ 16,188,529</b>             | <b>\$ 2,406,399</b>                                     | <b>\$ (735,498)</b>            | <b>\$ 13,349,795</b>       | <b>\$ 21,706,835</b>         |

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

|  | <b>Special Revenue Funds</b>  |                               |   |                                      |                              |
|--|-------------------------------|-------------------------------|---|--------------------------------------|------------------------------|
|  | <b>Utility<br/>Assistance</b> | <b>County Law<br/>Library</b> | <b>Gus George<br/>Law<br/>Enforcement<br/>Academy</b> | <b>FBC Historical<br/>Commission</b> | <b>Library<br/>Donations</b> |
| <b>Revenues</b>  |                               |                               |   |                                      |                              |
| Property taxes   | \$ -                          | \$ -                          | \$ -  | \$ -                                 | \$ -                         |
| Fines and fees   | -                             | 499,693                       | 103,525   | -                                    | 1                            |
| Intergovernmental  | -                             | -                             | 99,795  | -                                    | -                            |
| Earnings on investments  | 103                           | 37,574                        | 1,108   | 18                                   | 216                          |
| Miscellaneous  | 26,936                        | -                             | -   | -                                    | 52,402                       |
| <b>Total Revenues</b>  | <b>27,039</b>                 | <b>537,267</b>                | <b>204,428</b>  | <b>18</b>                            | <b>52,619</b>                |
| <b>Expenditures</b>  |                               |                               |   |                                      |                              |
| Current:   |                               |                               |   |                                      |                              |
| General administration   | -                             | -                             | -   | 1,050                                | -                            |
| Administration of justice  | -                             | 505,211                       | -   | -                                    | -                            |
| Construction and maintenance   | -                             | -                             | -   | -                                    | -                            |
| Health and human services  | 12,283                        | -                             | -   | -                                    | -                            |
| Public safety  | -                             | -                             | 101,480   | -                                    | -                            |
| Libraries and education  | -                             | -                             | -   | 1                                    | 65,534                       |
| <b>Capital Outlay</b>  | <b>-</b>                      | <b>-</b>                      | <b>-</b>  | <b>-</b>                             | <b>-</b>                     |
| <b>Total Expenditures</b>  | <b>12,283</b>                 | <b>505,211</b>                | <b>101,480</b>  | <b>1,051</b>                         | <b>65,534</b>                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>14,756</b>                 | <b>32,056</b>                 | <b>102,948</b>  | <b>(1,033)</b>                       | <b>(12,915)</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  | 14,756                        | 32,056                        | 102,948   | (1,033)                              | (12,915)                     |
| <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>\$ 44,524</b>              | <b>\$ 1,255,592</b>           | <b>\$ 612,437</b>                                     | <b>\$ 7,982</b>                      | <b>\$ 86,386</b>             |

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

|  | <b>Special Revenue Funds</b>      |                                   |   |   |  |
|--|-----------------------------------|-----------------------------------|---|---|--|
|  | <b>Probate Court<br/>Training</b> | <b>Juvenile Alert<br/>Program</b> | <b>Juvenile<br/>Probation<br/>Special</b> | <b>District<br/>Attorney Bad<br/>Check<br/>Collection Fee</b> | <b>District<br/>Attorney<br/>Special Fun<br/>Run</b> |
| <b>Revenues</b>  |                                   |                                   |   |   |  |
| Property taxes   | \$ -                              | \$ -                              | \$ -                                      | \$ -  | \$ -   |
| Fines and fees   | 12,545                            | -                                 | -   | 1,295   | -  |
| Intergovernmental  | -                                 | -                                 | -   | 21,324  | -  |
| Earnings on investments  | 418                               | 117                               | -   | -   | -  |
| Miscellaneous  | -                                 | -                                 | 385                                       | -   | -  |
| <b>Total Revenues</b>  | <b>12,963</b>                     | <b>117</b>                        | <b>385</b>                                | <b>22,619</b>   | <b>-</b>   |
| <b>Expenditures</b>  |                                   |                                   |   |   |  |
| Current:   |                                   |                                   |   |   |  |
| General administration   | -                                 | -                                 | -   | -   | -  |
| Administration of justice  | -                                 | -                                 | 44,408                                    | 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>59,403</b>                             | <b>12,868</b>   | <b>-</b>   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>12,963</b>                     | <b>117</b>                        | <b>(59,018)</b>                           | <b>9,751</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  | 12,963                            | 117                               | (59,018)                                  | 9,751   | -  |
| <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>\$ 208,530</b>                 | <b>\$ 56,276</b>                  | <b>\$ 192,032</b>                         | <b>\$ 93,335</b>  | <b>\$ -</b>  |

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

|  | <b>Special Revenue Funds</b>                     |   |                     |                               |                              |
|--|--|---|---------------------|-------------------------------|------------------------------|
|  | <b>County<br/>Attorney Salary<br/>Supplement</b> | <b>Records<br/>Management-<br/>County</b> | <b>VIT Interest</b> | <b>Elections<br/>Contract</b> | <b>Asset<br/>Forfeitures</b> |
| <b>Revenues</b>  |  |   |                     |                               |                              |
| Property taxes   | \$ -   | \$ -                                      | \$ -                | \$ -                          | \$ -                         |
| Fines and fees   | -  | 1,625,351                                 | -                   | -                             | -                            |
| Intergovernmental  | 70,000   | -   | -                   | -                             | 216,300                      |
| Earnings on investments  | 177  | -   | 4,069               | 2,223                         | 69,554                       |
| Miscellaneous  | -  | -   | 17,015              | 409,041                       | 1,119,513                    |
| <b>Total Revenues</b>  | <u>70,177</u>                                    | <u>1,625,351</u>                          | <u>21,084</u>       | <u>411,264</u>                | <u>1,405,367</u>             |
| <b>Expenditures</b>  |  |   |                     |                               |                              |
| Current:   |  |   |                     |                               |                              |
| General administration   | 115,932  | 1,419,806                                 | -                   | 647,983                       | -                            |
| Administration of justice  | -  | 326,452                                   | -                   | -                             | 158,935                      |
| Construction and maintenance   | -  | -   | -                   | -                             | -                            |
| Health and human services  | -  | -   | -                   | -                             | -                            |
| Public safety  | -  | -   | -                   | -                             | 2,269,017                    |
| Libraries and education  | -  | -   | -                   | -                             | -                            |
| <b>Capital Outlay</b>  | -  | -   | -                   | -                             | 157,759                      |
| <b>Total Expenditures</b>  | <u>115,932</u>                                   | <u>1,746,258</u>                          | <u>1,732</u>        | <u>647,983</u>                | <u>2,585,711</u>             |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (45,755)   | (120,907)                                 | 19,352              | (236,719)                     | (1,180,344)                  |
| <b>Other Financing Sources (Uses)</b>                                |  |   |                     |                               |                              |
| Transfers in   | -  | -   | -                   | -                             | -                            |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>-</u>   | <u>-</u>                                  | <u>-</u>            | <u>-</u>                      | <u>-</u>                     |
| Net Change in Fund Balances  | (45,755)   | (120,907)                                 | 19,352              | (236,719)                     | (1,180,344)                  |
| <b>Fund Balances, Beginning of Year</b>                              | <u>78,486</u>                                    | <u>6,027,111</u>                          | <u>101,383</u>      | <u>1,215,452</u>              | <u>5,006,326</u>             |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 32,731</u>                                 | <u>\$ 5,906,204</u>                       | <u>\$ 120,735</u>   | <u>\$ 978,733</u>             | <u>\$ 3,825,982</u>          |

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

|  | <b>Special Revenue Funds</b>                 |  |  |  |   |
|--|--|--|--|--|---|
|  | <b>County Child<br/>Abuse<br/>Prevention</b> | <b>Law<br/>Enforcement<br/>Officers'<br/>Standards<br/>Education Grant</b> | <b>Juvenile Title<br/>IV-E Foster<br/>Care</b> | <b>Child<br/>Protective<br/>Services</b> | <b>Community<br/>Development<br/>Combined Funds</b> |
| <b>Revenues</b>  |  |  |  |  |   |
| Property taxes   | \$ -   | \$ -   | \$ -   | \$ -                                     | \$ -  |
| Fines and fees   | 501  | -  | -  | -  | -   |
| Intergovernmental  | -  | 117,211  | 94   | 6,716                                    | 7,247,445   |
| Earnings on investments  | -  | 373  | -  | 369                                      | -   |
| Miscellaneous  | -  | -  | -  | -  | -   |
| <b>Total Revenues</b>  | <b>501</b>                                   | <b>117,584</b>   | <b>94</b>                                      | <b>7,085</b>                             | <b>7,247,445</b>                                    |
| <b>Expenditures</b>  |  |  |  |  |   |
| Current:   |  |  |  |  |   |
| General administration   | -  | -  | -  | -  | -   |
| Administration of justice  | -  | -  | -  | (1)                                      | -   |
| Construction and maintenance   | -  | -  | -  | -  | 4,825,584   |
| Health and human services  | -  | -  | -  | 133,617                                  | 2,421,860   |
| Public safety  | -  | 50,630   | -  | -  | -   |
| Libraries and education  | -  | -  | -  | -  | -   |
| <b>Capital Outlay</b>  | <b>-</b>                                     | <b>-</b>   | <b>-</b>                                       | <b>-</b>                                 | <b>-</b>  |
| <b>Total Expenditures</b>  | <b>-</b>                                     | <b>50,630</b>  | <b>-</b>                                       | <b>133,616</b>                           | <b>7,247,444</b>                                    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>501</b>                                   | <b>66,954</b>  | <b>94</b>                                      | <b>(126,531)</b>                         | <b>1</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  | 501  | 66,954   | 94   | 26,781                                   | 1   |
| <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>\$ 24,240</b>                             | <b>\$ 220,891</b>  | <b>\$ 94</b>                                   | <b>\$ 154,595</b>                        | <b>\$ 1</b>   |

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

|  | <b>Special Revenue Funds</b>                          |   |   |   |                                |
|--|---|---|---|---|--------------------------------|
|  | <b>Child Support<br/>Title IV-D<br/>Reimbursement</b> | <b>Local Law<br/>Enforcement<br/>Block Grants</b> | <b>Juvenile<br/>Justice<br/>Alternative<br/>Education</b> | <b>Juvenile<br/>Probation -<br/>State Funds</b> | <b>CSCD Pre-trial<br/>Bond</b> |
| <b>Revenues</b>  |   |   |   |   |                                |
| Property taxes   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -                           |
| Fines and fees   | -   | -   | -   | -   | -                              |
| Intergovernmental  | 1,810   | 145,323   | 39,120  | 3,901,546                                       | -                              |
| Earnings on investments  | 1,640   | 29  | -   | -   | -                              |
| Miscellaneous  | -   | -   | -   | -   | -                              |
| <b>Total Revenues</b>  | <u>3,450</u>  | <u>145,352</u>                                    | <u>39,120</u>   | <u>3,901,546</u>                                | <u>-</u>                       |
| <b>Expenditures</b>  |   |   |   |   |                                |
| Current:   |   |   |   |   |                                |
| General administration   | -   | -   | -   | -   | -                              |
| Administration of justice  | 3,450   | -   | 127,262   | 3,901,545                                       | -                              |
| Construction and maintenance   | -   | -   | -   | -   | -                              |
| Health and human services  | -   | -   | -   | -   | -                              |
| Public safety  | -   | 84,586  | -   | -   | -                              |
| Libraries and education  | -   | -   | -   | -   | -                              |
| <b>Capital Outlay</b>  | -   | -   | 10,700  | -   | -                              |
| <b>Total Expenditures</b>  | <u>3,450</u>  | <u>84,586</u>                                     | <u>137,962</u>  | <u>3,901,545</u>                                | <u>-</u>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | -   | 60,766  | (98,842)  | 1   | -                              |
| <b>Other Financing Sources (Uses)</b>                                |   |   |   |   |                                |
| Transfers in   | -   | -   | -   | -   | -                              |
| <b>Total Other Financing Sources (Uses)</b>                          | -   | -   | -   | -   | -                              |
| Net Change in Fund Balances  | -   | 60,766  | (98,842)  | 1   | -                              |
| <b>Fund Balances, Beginning of Year</b>                              | -   | -   | 217,579   | -   | 827,079                        |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ -</u>   | <u>\$ 60,766</u>                                  | <u>\$ 118,737</u>   | <u>\$ 1</u>                                     | <u>\$ 827,079</u>              |

**FORT BEND COUNTY, TEXAS**

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

|  | <u>Special Revenue Funds</u>                 |  |   |
|--|--|--|---|
|  | <u>Adult<br/>Probation -<br/>State Funds</u> | <u>Sheriff<br/>Commissary<br/>Fund</u> | <u>Totals Non-major<br/>Special Revenue<br/>Funds</u> |
| <b>Revenues</b>  |  |  |   |
| Property taxes   | \$ -   | \$ -                                   | \$ 29,528,783   |
| Fines and fees   | 1,633,512                                    | -                                      | 9,180,998   |
| Intergovernmental  | 3,262,917                                    | -                                      | 22,604,199  |
| Earnings on investments  | 157,513                                      | -                                      | 2,135,483   |
| Miscellaneous  | 8,472  | 1,433,321                              | 3,312,838   |
| <b>Total Revenues</b>  | <u>5,062,414</u>                             | <u>1,433,321</u>                       | <u>66,762,301</u>                                     |
| <b>Expenditures</b>  |  |  |   |
| Current:   |  |  |   |
| General administration   | -  | -                                      | 2,560,807   |
| Administration of justice  | 4,895,950                                    | -                                      | 27,308,429  |
| Construction and maintenance   | -  | -                                      | 34,719,222  |
| Health and human services  | -  | -                                      | 2,567,760   |
| Public safety  | -  | 1,252,245                              | 3,757,958   |
| Libraries and education  | -  | -                                      | 65,535  |
| <b>Capital Outlay</b>  | <u>-</u>                                     | <u>-</u>                               | <u>3,558,219</u>                                      |
| <b>Total Expenditures</b>  | <u>4,895,950</u>                             | <u>1,252,245</u>                       | <u>74,539,662</u>                                     |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 166,464                                      | 181,076                                | (7,777,361)   |
| <b>Other Financing Sources (Uses)</b>                                |  |  |   |
| Transfers in   | <u>-</u>                                     | <u>-</u>                               | <u>17,705,680</u>                                     |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>-</u>                                     | <u>-</u>                               | <u>17,705,680</u>                                     |
| Net Change in Fund Balances  | 166,464                                      | 181,076                                | 9,928,319   |
| <b>Fund Balances, Beginning of Year</b>                              | <u>-</u>                                     | <u>2,935,935</u>                       | <u>61,099,099</u>                                     |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 166,464</u>                            | <u>\$ 3,117,011</u>                    | <u>\$ 71,027,418</u>                                  |

**FORT BEND COUNTY, TEXAS**  
**CAPITAL PROJECT SUB- FUND DESCRIPTIONS**

**Capital Project Sub- Funds**

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

| <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-769            | Parks Bond Projects, Series 2025                        |
| 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**  
**July 31, 2025**

|  | <b>Central Appraisal<br/>District Phase 2<br/>Expansion</b> | <b>Facilities Limited<br/>Tax Bonds, Series<br/>2019</b> | <b>Public Facilities<br/>Corp Lease<br/>Revenue Bonds,<br/>Series 2023</b> | <b>Offsite Sherrif<br/>Training Facility</b> |
|--|---|--|--|--|
| <b>Assets</b>  |   |  |  |  |
| Cash and cash equivalents  | \$ -  | \$ 1,660,938   | \$ 2,078,408   | \$ -   |
| Investments  | -   | -  | 25,739,476   | -  |
| Other receivables  | -   | -  | -  | -  |
| <b>Total Assets</b>  | <b>\$ -</b>   | <b>\$ 1,660,938</b>                                      | <b>\$ 27,817,884</b>   | <b>\$ -</b>                                  |
| <b>Liabilities and Fund Balances</b>   |   |  |  |  |
| <b>Liabilities</b>   |   |  |  |  |
| Accounts payable   | \$ -  | \$ 63,000  | \$ -   | \$ -   |
| Retainage payable  | -   | 314,804  | 3,914,852  | 87,661                                       |
| Due to other funds   | -   | -  | -  | 2,420,125                                    |
| <b>Total Liabilities</b>   | <b>-</b>  | <b>377,804</b>   | <b>3,914,852</b>   | <b>2,507,786</b>                             |
| <b>Fund Balances</b>   |   |  |  |  |
| Restricted   | -   | 1,283,134  | 23,903,032   | (2,507,786)                                  |
| <b>Total Fund Balances</b>   | <b>-</b>  | <b>1,283,134</b>   | <b>23,903,032</b>  | <b>(2,507,786)</b>                           |
| <b>Total Liabilities, Deferred<br/>Inflows of Resources, and<br/>Fund Balances</b> | <b>\$ -</b>   | <b>\$ 1,660,938</b>                                      | <b>\$ 27,817,884</b>   | <b>\$ -</b>                                  |

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**  
**July 31, 2025**

|  | Drainage District<br>Permanent Imp.<br>Bonds, Series<br><u>2020</u> | Drainage District<br>Projects CO <u>2024</u> | Certificates of<br>Obligation, Series<br><u>2020A</u> | Tax Notes, Series<br><u>2020</u> |
|--|---|--|---|----------------------------------|
| <b>Assets</b>  |   |  |   |                                  |
| Cash and cash equivalents  | \$ 7,471,820  | \$ 2,470,167                                 | \$ 111,215  | \$ 683,974                       |
| Investments  | -   | -  | -   | -                                |
| Other receivables  | -   | -  | -   | -                                |
| <b>Total Assets</b>  | <u>\$ 7,471,820</u>   | <u>\$ 2,470,167</u>                          | <u>\$ 111,215</u>                                     | <u>\$ 683,974</u>                |
| <b>Liabilities and Fund Balances</b>   |   |  |   |                                  |
| <b>Liabilities</b>   |   |  |   |                                  |
| Accounts payable   | \$ -  | \$ -   | \$ -  | \$ -                             |
| Retainage payable  | 90,458  | -  | -   | -                                |
| Due to other funds   | 63,716  | 147,304                                      | 343,818   | -                                |
| <b>Total Liabilities</b>   | <u>154,174</u>  | <u>147,304</u>                               | <u>343,818</u>  | <u>-</u>                         |
| <b>Fund Balances</b>   |   |  |   |                                  |
| Restricted   | <u>7,317,646</u>  | <u>2,322,863</u>                             | <u>(232,603)</u>                                      | <u>683,974</u>                   |
| <b>Total Fund Balances</b>   | <u>7,317,646</u>  | <u>2,322,863</u>                             | <u>(232,603)</u>                                      | <u>683,974</u>                   |
| <b>Total Liabilities, Deferred<br/>Inflows of Resources, and<br/>Fund Balances</b> | <u>\$ 7,471,820</u>   | <u>\$ 2,470,167</u>                          | <u>\$ 111,215</u>                                     | <u>\$ 683,974</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**  
**July 31, 2025**

|  | <u>Parks Bond<br/>Projects, Seires<br/>2025</u> | <u>Parks Bond<br/>Projects, Series<br/>2024</u> | <u>Tax Note, Series<br/>2022</u> | <u>Unlimited Tax<br/>Road Bonds,<br/>Series 2023</u> |
|--|---|---|----------------------------------|--|
| <b>Assets</b>  |   |   |                                  |  |
| Cash and cash equivalents  | \$ -  | \$ 3,551,555                                    | \$ 19,153,855                    | \$ -   |
| Investments  | -   | -   | -                                | -  |
| Other receivables  | -   | -   | -                                | -  |
| <b>Total Assets</b>  | <u>\$ -</u>                                     | <u>\$ 3,551,555</u>                             | <u>\$ 19,153,855</u>             | <u>\$ -</u>  |
| <b>Liabilities and Fund Balances</b>   |   |   |                                  |  |
| <b>Liabilities</b>   |   |   |                                  |  |
| Accounts payable   | \$ -  | \$ -  | \$ 555,824                       | \$ -   |
| Retainage payable  | 486,933   | -   | 259,754                          | -  |
| Due to other funds   | 4,316,658                                       | 3,254,422                                       | 73,721                           | -  |
| <b>Total Liabilities</b>   | <u>4,803,591</u>                                | <u>3,254,422</u>                                | <u>889,299</u>                   | <u>-</u>   |
| <b>Fund Balances</b>   |   |   |                                  |  |
| Restricted   | <u>(4,803,591)</u>                              | <u>297,133</u>                                  | <u>18,264,556</u>                | <u>-</u>   |
| <b>Total Fund Balances</b>   | <u>(4,803,591)</u>                              | <u>297,133</u>                                  | <u>18,264,556</u>                | <u>-</u>   |
| <b>Total Liabilities, Deferred<br/>Inflows of Resources, and<br/>Fund Balances</b> | <u>\$ -</u>                                     | <u>\$ 3,551,555</u>                             | <u>\$ 19,153,855</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**  
**July 31, 2025**

|  | Certificates of<br>Obligation, Series<br>2024 | Certificate of<br>Obligation, Series<br>2025 | Unlimited Tax<br>Road Bonds,<br>Series 2024 | Unlimited Tax<br>Road Bonds,<br>Series 2025 | Totals Capital<br>Projects Funds |
|--|---|--|---|---|----------------------------------|
| <b>Assets</b>  |   |  |   |   |                                  |
| Cash and cash equivalents  | \$ 8,509,529                                  | \$ 106,241                                   | \$ 24,862,957                               | \$ -  | \$ 70,660,659                    |
| Investments  | 12,530,971                                    | -  | -   | -   | 38,270,447                       |
| Other receivables  | -   | -  | -   | -   | -                                |
| <b>Total Assets</b>  | <u>\$ 21,040,500</u>                          | <u>\$ 106,241</u>                            | <u>\$ 24,862,957</u>                        | <u>\$ -</u>                                 | <u>\$ 108,931,106</u>            |
| <b>Liabilities and Fund Balances</b>   |   |  |   |   |                                  |
| <b>Liabilities</b>   |   |  |   |   |                                  |
| Accounts payable   | \$ -  | \$ -   | \$ -  | \$ -  | \$ 618,824                       |
| Retainage payable  | -   | 902,940                                      | -   | 6,168,526                                   | 12,225,928                       |
| Due to other funds   | 21,040,495                                    | 16,694,874                                   | 24,431,484                                  | 20,705,427                                  | 93,492,044                       |
| <b>Total Liabilities</b>   | <u>21,040,495</u>                             | <u>17,597,814</u>                            | <u>24,431,484</u>                           | <u>26,873,953</u>                           | <u>106,336,796</u>               |
| <b>Fund Balances</b>   |   |  |   |   |                                  |
| Restricted   | 5   | (17,491,573)                                 | 431,473                                     | (26,873,953)                                | 2,594,310                        |
| <b>Total Fund Balances</b>   | <u>5</u>                                      | <u>(17,491,573)</u>                          | <u>431,473</u>                              | <u>(26,873,953)</u>                         | <u>2,594,310</u>                 |
| <b>Total Liabilities, Deferred<br/>Inflows of Resources, and<br/>Fund Balances</b> | <u>\$ 21,040,500</u>                          | <u>\$ 106,241</u>                            | <u>\$ 24,862,957</u>                        | <u>\$ -</u>                                 | <u>\$ 108,931,106</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 STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <u>Central Appraisal<br/>District Phase 2<br/>Expansion</u> | <u>Facilities Limited<br/>Tax Bonds,<br/>Series 2019</u> | <u>Public Facilities<br/>Corp Lease<br/>Revenue Bonds,<br/>Series 2023</u> | <u>Offsite Sherrif<br/>Training Facility</u> |
|--|---|--|--|--|
| <b>Revenues</b>  |   |  |  |  |
| Intergovernmental  | \$ -  | \$ -   | \$ -   | \$ -   |
| Earnings on investments  | 13,104  | 67,022   | 3,217,637  | -  |
| Miscellaneous  | 37,350  | -  | -  | -  |
| <b>Total Revenues</b>  | <u>50,454</u>   | <u>67,022</u>  | <u>3,217,637</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>59,852,438</u>  | <u>2,503,170</u>                             |
| <b>Total Expenditures</b>  | <u>(1,012,526)</u>  | <u>-</u>   | <u>59,849,838</u>  | <u>2,507,786</u>                             |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>1,062,980</u>  | <u>67,022</u>  | <u>(56,632,201)</u>  | <u>(2,507,786)</u>                           |
| <b>Other Financing Sources (Uses)</b>                                |   |  |  |  |
| General obligation bonds   | -   | -  | (1,028,828)  | -  |
| <b>Total Other Financing Sources<br/>(Uses)</b>                      | <u>-</u>  | <u>-</u>   | <u>(1,028,828)</u>   | <u>-</u>                                     |
| Net Change in Fund Balances  | 1,062,980   | 67,022   | (57,661,029)   | (2,507,786)                                  |
| <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>\$ 1,283,134</u>                                      | <u>\$ 23,903,032</u>   | <u>\$ (2,507,786)</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 STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | Drainage District<br>Permanent Imp.<br>Bonds, Series<br>2020 | Drainage District<br>Projects CO 2024 | Certificates of<br>Obligation, Series<br>2020A | Tax Notes,<br>Series 2020 |
|--|--|---------------------------------------|--|---------------------------|
| <b>Revenues</b>  |  |                                       |  |                           |
| Intergovernmental  | \$ -   | \$ -                                  | \$ -   | \$ -                      |
| Earnings on investments  | 346,625  | 129,374                               | 228  | 25,449                    |
| Miscellaneous  | -  | -                                     | 3,197  | -                         |
| <b>Total Revenues</b>  | <u>346,625</u>   | <u>129,374</u>                        | <u>3,425</u>                                   | <u>25,449</u>             |
| <b>Expenditures</b>  |  |                                       |  |                           |
| Current:   |  |                                       |  |                           |
| General administration   | -  | -                                     | -  | -                         |
| Administration of justice  | -  | -                                     | -  | -                         |
| Construction and maintenance   | 432,340  | -                                     | 193,971  | -                         |
| Health and human services  | -  | -                                     | -  | -                         |
| Public safety  | -  | -                                     | -  | -                         |
| Parks and recreation   | -  | -                                     | -  | -                         |
| <b>Capital Outlay</b>  | <u>1,969,455</u>   | <u>2,235,575</u>                      | <u>(999,615)</u>                               | <u>-</u>                  |
| <b>Total Expenditures</b>  | <u>2,401,795</u>   | <u>2,235,575</u>                      | <u>(805,644)</u>                               | <u>-</u>                  |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(2,055,170)</u>   | <u>(2,106,201)</u>                    | <u>809,069</u>                                 | <u>25,449</u>             |
| <b>Other Financing Sources (Uses)</b>                                |  |                                       |  |                           |
| General obligation bonds   | -  | -                                     | -  | -                         |
| <b>Total Other Financing Sources<br/>(Uses)</b>                      | <u>-</u>   | <u>-</u>                              | <u>-</u>                                       | <u>-</u>                  |
| Net Change in Fund Balances  | (2,055,170)  | (2,106,201)                           | 809,069  | 25,449                    |
| <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>\$ 7,317,646</u>  | <u>\$ 2,322,863</u>                   | <u>\$ (232,603)</u>                            | <u>\$ 683,974</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 STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | Parks Bond<br>Projects, Seires<br>2025 | Parks Bond<br>Projects, Series<br>2024 | Tax Note,<br>Series 2022 | Unlimited Tax<br>Road Bonds,<br>Series 2023 |
|--|--|--|--------------------------|---|
| <b>Revenues</b>  |  |  |                          |   |
| Intergovernmental  | \$ -                                   | \$ -                                   | \$ -                     | \$ -  |
| Earnings on investments  | -                                      | 271,018                                | 833,221                  | 3,493                                       |
| Miscellaneous  | -                                      | -                                      | -                        | -   |
| <b>Total Revenues</b>  | <u>-</u>                               | <u>271,018</u>                         | <u>833,221</u>           | <u>3,493</u>                                |
| <b>Expenditures</b>  |  |  |                          |   |
| Current:   |  |  |                          |   |
| General administration   | -                                      | -                                      | -                        | -   |
| Administration of justice  | -                                      | -                                      | -                        | -   |
| Construction and maintenance   | 37                                     | 591                                    | (40,993)                 | 8,344                                       |
| Health and human services  | -                                      | -                                      | -                        | -   |
| Public safety  | -                                      | -                                      | -                        | -   |
| Parks and recreation   | 934,799                                | 653,069                                | -                        | -   |
| <b>Capital Outlay</b>  | <u>3,868,755</u>                       | <u>7,061,263</u>                       | <u>5,022,238</u>         | <u>-</u>                                    |
| <b>Total Expenditures</b>  | <u>4,803,591</u>                       | <u>7,714,923</u>                       | <u>4,981,245</u>         | <u>8,344</u>                                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(4,803,591)</u>                     | <u>(7,443,905)</u>                     | <u>(4,148,024)</u>       | <u>(4,851)</u>                              |
| <b>Other Financing Sources (Uses)</b>                                |  |  |                          |   |
| General obligation bonds   | -                                      | -                                      | -                        | -   |
| <b>Total Other Financing Sources<br/>(Uses)</b>                      | <u>-</u>                               | <u>-</u>                               | <u>-</u>                 | <u>-</u>                                    |
| Net Change in Fund Balances  | (4,803,591)                            | (7,443,905)                            | (4,148,024)              | (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>\$ (4,803,591)</u>                  | <u>\$ 297,133</u>                      | <u>\$ 18,264,556</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 STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <b>Certificates of<br/>Obligation,<br/>Series 2024</b> | <b>Certificate of<br/>Obligation,<br/>Series 2025</b> | <b>Unlimited Tax<br/>Road Bonds,<br/>Series 2024</b> | <b>Unlimited Tax<br/>Road Bonds,<br/>Series 2025</b> | <b>Totals Capital<br/>Projects Funds</b> |
|--|--|---|--|--|--|
| <b>Revenues</b>  |  |   |  |  |  |
| Intergovernmental  | \$ 128,640   | \$ -  | \$ 1,049,201   | \$ -   | \$ 1,177,841                             |
| Earnings on investments  | 1,075,087  | 7   | 1,768,534  | -  | 7,750,799                                |
| Miscellaneous  | 1,231  | -   | 7,000  | -  | 48,778                                   |
| <b>Total Revenues</b>  | <u>1,204,958</u>                                       | <u>7</u>  | <u>2,824,735</u>                                     | <u>-</u>   | <u>8,977,418</u>                         |
| <b>Expenditures</b>  |  |   |  |  |  |
| Current:   |  |   |  |  |  |
| General administration   | 1,121,254  | -   | -  | -  | 1,121,254                                |
| Administration of justice  | 193,249  | 30,209  | -  | -  | 223,458                                  |
| Construction and maintenance   | -  | -   | 26,435,436   | 14,284,045   | 40,305,861                               |
| Health and human services  | 354,949  | -   | -  | -  | 354,949                                  |
| Public safety  | 1,003,901  | 837,630   | -  | -  | 1,838,931                                |
| Parks and recreation   | (81,162)   | 120,270   | -  | -  | 1,626,976                                |
| <b>Capital Outlay</b>  | <u>28,855,754</u>                                      | <u>16,503,121</u>                                     | <u>16,898,728</u>                                    | <u>12,589,908</u>                                    | <u>156,360,790</u>                       |
| <b>Total Expenditures</b>  | <u>31,494,157</u>                                      | <u>17,491,580</u>                                     | <u>43,333,515</u>                                    | <u>26,873,953</u>                                    | <u>201,878,132</u>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(30,289,199)</u>                                    | <u>(17,491,573)</u>                                   | <u>(40,508,780)</u>                                  | <u>(26,873,953)</u>                                  | <u>(192,900,714)</u>                     |
| <b>Other Financing Sources (Uses)</b>                                |  |   |  |  |  |
| General obligation bonds   | -  | -   | -  | -  | (1,028,828)                              |
| <b>Total Other Financing Sources<br/>(Uses)</b>                      | <u>-</u>   | <u>-</u>  | <u>-</u>   | <u>-</u>   | <u>(1,028,828)</u>                       |
| Net Change in Fund Balances  | (30,289,199)   | (17,491,573)  | (40,508,780)   | (26,873,953)   | (193,929,542)                            |
| <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>\$ 5</u>  | <u>\$ (17,491,573)</u>                                | <u>\$ 431,473</u>                                    | <u>\$ (26,873,953)</u>                               | <u>\$ 2,594,310</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**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**July 31, 2025**

|  | <u>CAD 1 - Katy</u>  | <u>CAD 2 -<br/>Richmond</u> | <u>CAD 4 -<br/>Pearland</u> | <u>CAD 5 - Fresno</u> | <u>CAD 6 - Sugar<br/>Land</u> |
|--|----------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------|
| <b>Assets</b>  |                      |                             |                             |                       |                               |
| Cash and cash equivalents  | \$ 15,664,895        | \$ 2,217,309                | \$ 3,682,624                | \$ 1,288,108          | \$ 3,769,396                  |
| Investments  | 16,280,288           | 9,783,906                   | 2,174,201                   | -                     | 3,261,302                     |
| Taxes receivable, net  | -                    | -                           | -                           | -                     | -                             |
| Other receivables  | 16,880               | -                           | -                           | -                     | -                             |
| Due from other funds   | -                    | -                           | -                           | -                     | -                             |
| <b>Total Assets</b>  | <u>\$ 31,962,063</u> | <u>\$ 12,001,215</u>        | <u>\$ 5,856,825</u>         | <u>\$ 1,288,108</u>   | <u>\$ 7,030,698</u>           |
| <b>Liabilities and Fund Balances</b>   |                      |                             |                             |                       |                               |
| <b>Liabilities</b>   |                      |                             |                             |                       |                               |
| Retainage payable  | \$ -                 | \$ -                        | \$ -                        | \$ -                  | \$ -                          |
| Due to other funds   | -                    | 2,370                       | -                           | -                     | 2,537                         |
| <b>Total Liabilities</b>   | <u>-</u>             | <u>2,370</u>                | <u>-</u>                    | <u>-</u>              | <u>2,537</u>                  |
| <b>Fund Balances:</b>  |                      |                             |                             |                       |                               |
| Nonspendable   | -                    | -                           | -                           | -                     | -                             |
| Restricted   | 31,962,063           | 11,998,845                  | 5,856,825                   | 1,288,108             | 7,028,161                     |
| <b>Total Fund Balances</b>   | <u>31,962,063</u>    | <u>11,998,845</u>           | <u>5,856,825</u>            | <u>1,288,108</u>      | <u>7,028,161</u>              |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <u>\$ 31,962,063</u> | <u>\$ 12,001,215</u>        | <u>\$ 5,856,825</u>         | <u>\$ 1,288,108</u>   | <u>\$ 7,030,698</u>           |

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

|  | <u>CAD 7 -<br/>Fulshear</u> | <u>CAD 8 -<br/>Simonton</u> | <u>CAD 9 - Katy</u> | <u>CAD 10 - Katy</u> | <u>CAD 11 -<br/>Richmond</u> |
|--|-----------------------------|-----------------------------|---------------------|----------------------|------------------------------|
| <b>Assets</b>  |                             |                             |                     |                      |                              |
| Cash and cash equivalents  | \$ 121,518                  | \$ 231,226                  | \$ 3,840,889        | \$ 2,447,225         | \$ 7,267,291                 |
| Investments  | 1,974,138                   | -                           | 3,261,302           | 1,087,101            | 7,609,704                    |
| Taxes receivable, net  | -                           | -                           | -                   | -                    | -                            |
| Other receivables  | -                           | -                           | -                   | -                    | -                            |
| Due from other funds   | -                           | -                           | -                   | -                    | -                            |
| <b>Total Assets</b>  | <u>\$ 2,095,656</u>         | <u>\$ 231,226</u>           | <u>\$ 7,102,191</u> | <u>\$ 3,534,326</u>  | <u>\$ 14,876,995</u>         |
| <b>Liabilities and Fund Balances</b>   |                             |                             |                     |                      |                              |
| <b>Liabilities</b>   |                             |                             |                     |                      |                              |
| Retainage payable  | \$ -                        | \$ -                        | \$ (4,393)          | \$ 22,397            | \$ -                         |
| Due to other funds   | 72,333                      | -                           | 2,370               | -                    | 2,370                        |
| <b>Total Liabilities</b>   | <u>72,333</u>               | <u>-</u>                    | <u>(2,023)</u>      | <u>22,397</u>        | <u>2,370</u>                 |
| <b>Fund Balances:</b>  |                             |                             |                     |                      |                              |
| Nonspendable   | -                           | -                           | -                   | -                    | -                            |
| Restricted   | 2,023,323                   | 231,226                     | 7,104,214           | 3,511,929            | 14,874,625                   |
| <b>Total Fund Balances</b>   | <u>2,023,323</u>            | <u>231,226</u>              | <u>7,104,214</u>    | <u>3,511,929</u>     | <u>14,874,625</u>            |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <u>\$ 2,095,656</u>         | <u>\$ 231,226</u>           | <u>\$ 7,102,191</u> | <u>\$ 3,534,326</u>  | <u>\$ 14,876,995</u>         |

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

|  | <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  | \$ 319,372            | \$ 1,064,258               | \$ 15,768                 | \$ 129,820              | \$ 310,627              |
| Investments  | -                     | -                          | -                         | -                       | -                       |
| Taxes receivable, net  | -                     | -                          | -                         | -                       | -                       |
| Other receivables  | -                     | -                          | -                         | -                       | -                       |
| Due from other funds   | -                     | -                          | -                         | -                       | -                       |
| <b>Total Assets</b>  | <u>\$ 319,372</u>     | <u>\$ 1,064,258</u>        | <u>\$ 15,768</u>          | <u>\$ 129,820</u>       | <u>\$ 310,627</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   | 319,372               | 1,064,258                  | 15,768                    | 129,820                 | 310,627                 |
| <b>Total Fund Balances</b>   | <u>319,372</u>        | <u>1,064,258</u>           | <u>15,768</u>             | <u>129,820</u>          | <u>310,627</u>          |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <u>\$ 319,372</u>     | <u>\$ 1,064,258</u>        | <u>\$ 15,768</u>          | <u>\$ 129,820</u>       | <u>\$ 310,627</u>       |

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

|  | <u>CAD 20 -<br/>Needville</u> | <u>CAD 21 -<br/>Kendleton</u> | <u>CAD 22 -<br/>Stafford</u> | <u>CAD 23 -<br/>Fairchilds</u> | <u>Total County<br/>Assistance<br/>Districts</u> |
|--|-------------------------------|-------------------------------|------------------------------|--------------------------------|--|
| <b>Assets</b>  |                               |                               |                              |                                |  |
| Cash and cash equivalents  | \$ 470,093                    | \$ 42,859                     | \$ 1,260,370                 | \$ -                           | \$ 44,143,648                                    |
| Investments  | -                             | -                             | 1,087,101                    | -                              | 46,519,043                                       |
| Taxes receivable, net  | -                             | -                             | -                            | -                              | -  |
| Other receivables  | -                             | -                             | -                            | -                              | 16,880   |
| Due from other funds   | -                             | -                             | -                            | -                              | -  |
| <b>Total Assets</b>  | <u>\$ 470,093</u>             | <u>\$ 42,859</u>              | <u>\$ 2,347,471</u>          | <u>\$ -</u>                    | <u>\$ 90,679,571</u>                             |
| <b>Liabilities and Fund Balances</b>   |                               |                               |                              |                                |  |
| <b>Liabilities</b>   |                               |                               |                              |                                |  |
| Retainage payable  | \$ -                          | \$ -                          | \$ -                         | \$ -                           | \$ 18,004  |
| Due to other funds   | -                             | -                             | -                            | -                              | 81,980   |
| <b>Total Liabilities</b>   | <u>-</u>                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>                       | <u>99,984</u>                                    |
| <b>Fund Balances:</b>  |                               |                               |                              |                                |  |
| Nonspendable   | -                             | -                             | -                            | -                              | -  |
| Restricted   | 470,093                       | 42,859                        | 2,347,471                    | -                              | 90,579,587                                       |
| <b>Total Fund Balances</b>   | <u>470,093</u>                | <u>42,859</u>                 | <u>2,347,471</u>             | <u>-</u>                       | <u>90,579,587</u>                                |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources, and Fund Balances</b> | <u>\$ 470,093</u>             | <u>\$ 42,859</u>              | <u>\$ 2,347,471</u>          | <u>\$ -</u>                    | <u>\$ 90,679,571</u>                             |

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <u>CAD 1 - Katy</u>  | <u>CAD 2 -<br/>Richmond</u> | <u>CAD 4 -<br/>Pearland</u> | <u>CAD 5 - Fresno</u> | <u>CAD 6 - Sugar<br/>Land</u> |
|--|----------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------|
| <b>Revenues</b>  |                      |                             |                             |                       |                               |
| Sales taxes  | 4,912,998            | 1,530,153                   | 1,031,395                   | 156,948               | 1,243,136                     |
| Earnings on investments  | 994,714              | 395,525                     | 176,707                     | 41,800                | 216,421                       |
| Miscellaneous  | -                    | -                           | -                           | -                     | -                             |
| <b>Total Revenues</b>  | <u>5,907,712</u>     | <u>1,925,678</u>            | <u>1,208,102</u>            | <u>198,748</u>        | <u>1,459,557</u>              |
| <b>Expenditures</b>  |                      |                             |                             |                       |                               |
| Current:   |                      |                             |                             |                       |                               |
| Construction and maintenance   | 217,701              | 1,589,309                   | 91,355                      | 3,600                 | 269,280                       |
| <b>Capital Outlay</b>  | <u>6,360</u>         | <u>-</u>                    | <u>-</u>                    | <u>-</u>              | <u>-</u>                      |
| <b>Total Expenditures</b>  | <u>224,061</u>       | <u>1,589,309</u>            | <u>91,355</u>               | <u>3,600</u>          | <u>269,280</u>                |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 5,683,651            | 336,369                     | 1,116,747                   | 195,148               | 1,190,277                     |
| <b>Other Financing Sources (Uses)</b>                                |                      |                             |                             |                       |                               |
| Transfers (out)  | -                    | (1,047,048)                 | -                           | -                     | -                             |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>-</u>             | <u>(1,047,048)</u>          | <u>-</u>                    | <u>-</u>              | <u>-</u>                      |
| <br>Net Change in Fund Balances                                      | 5,683,651            | (710,679)                   | 1,116,747                   | 195,148               | 1,190,277                     |
| <b>Fund Balances, Beginning of Year</b>                              | <u>26,278,412</u>    | <u>12,709,524</u>           | <u>4,740,078</u>            | <u>1,092,960</u>      | <u>5,837,884</u>              |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 31,962,063</u> | <u>\$ 11,998,845</u>        | <u>\$ 5,856,825</u>         | <u>\$ 1,288,108</u>   | <u>\$ 7,028,161</u>           |

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <u>CAD 7 -<br/>Fulshear</u> | <u>CAD 8 -<br/>Simonton</u> | <u>CAD 9 - Katy</u> | <u>CAD 10 - Katy</u> | <u>CAD 11 -<br/>Richmond</u> |
|--|-----------------------------|-----------------------------|---------------------|----------------------|------------------------------|
| <b>Revenues</b>  |                             |                             |                     |                      |                              |
| Sales taxes  | 977,065                     | 50,843                      | 1,290,303           | 1,538,523            | 2,392,275                    |
| Earnings on investments  | 144,746                     | 434                         | 216,441             | 97,469               | 457,651                      |
| Miscellaneous  | -                           | -                           | -                   | -                    | -                            |
| <b>Total Revenues</b>  | <u>1,121,811</u>            | <u>51,277</u>               | <u>1,506,744</u>    | <u>1,635,992</u>     | <u>2,849,926</u>             |
| <b>Expenditures</b>  |                             |                             |                     |                      |                              |
| Current:   |                             |                             |                     |                      |                              |
| Construction and maintenance   | 264,897                     | (2)                         | 41,816              | 329,411              | 287,418                      |
| <b>Capital Outlay</b>  | <u>6,352</u>                | <u>6,360</u>                | <u>-</u>            | <u>6,360</u>         | <u>6,360</u>                 |
| <b>Total Expenditures</b>  | <u>271,249</u>              | <u>6,358</u>                | <u>41,816</u>       | <u>335,771</u>       | <u>293,778</u>               |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 850,562                     | 44,919                      | 1,464,928           | 1,300,221            | 2,556,148                    |
| <b>Other Financing Sources (Uses)</b>                                |                             |                             |                     |                      |                              |
| Transfers (out)  | <u>(2,704,623)</u>          | <u>-</u>                    | <u>-</u>            | <u>-</u>             | <u>-</u>                     |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(2,704,623)</u>          | <u>-</u>                    | <u>-</u>            | <u>-</u>             | <u>-</u>                     |
| <br>Net Change in Fund Balances                                      | <br>(1,854,061)             | <br>44,919                  | <br>1,464,928       | <br>1,300,221        | <br>2,556,148                |
| <b>Fund Balances, Beginning of Year</b>                              | <u>3,877,384</u>            | <u>186,307</u>              | <u>5,639,286</u>    | <u>2,211,708</u>     | <u>12,318,477</u>            |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 2,023,323</u>         | <u>\$ 231,226</u>           | <u>\$ 7,104,214</u> | <u>\$ 3,511,929</u>  | <u>\$ 14,874,625</u>         |

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <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>Revenues</b>  |                       |                            |                           |                         |                         |
| Sales taxes  | 72,915                | 19,022                     | 3,175                     | (52,164)                | 54,894                  |
| Earnings on investments  | 585                   | 33,454                     | 28                        | 283                     | 602                     |
| Miscellaneous  | -                     | -                          | -                         | -                       | -                       |
| <b>Total Revenues</b>  | <u>73,500</u>         | <u>52,476</u>              | <u>3,203</u>              | <u>(51,881)</u>         | <u>55,496</u>           |
| <b>Expenditures</b>  |                       |                            |                           |                         |                         |
| Current:   |                       |                            |                           |                         |                         |
| Construction and maintenance   | 4,800                 | 4,799                      | (1)                       | -                       | 4,801                   |
| <b>Capital Outlay</b>  | <u>-</u>              | <u>-</u>                   | <u>-</u>                  | <u>-</u>                | <u>6,360</u>            |
| <b>Total Expenditures</b>  | <u>4,800</u>          | <u>4,799</u>               | <u>(1)</u>                | <u>-</u>                | <u>11,161</u>           |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 68,700                | 47,677                     | 3,204                     | (51,881)                | 44,335                  |
| <b>Other Financing Sources (Uses)</b>                                |                       |                            |                           |                         |                         |
| Transfers (out)  | -                     | -                          | -                         | -                       | -                       |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>-</u>              | <u>-</u>                   | <u>-</u>                  | <u>-</u>                | <u>-</u>                |
| <br>   |                       |                            |                           |                         |                         |
| Net Change in Fund Balances  | 68,700                | 47,677                     | 3,204                     | (51,881)                | 44,335                  |
| <b>Fund Balances, Beginning of Year</b>                              | <u>250,672</u>        | <u>1,016,581</u>           | <u>12,564</u>             | <u>181,701</u>          | <u>266,292</u>          |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 319,372</u>     | <u>\$ 1,064,258</u>        | <u>\$ 15,768</u>          | <u>\$ 129,820</u>       | <u>\$ 310,627</u>       |

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Ten Months Ended July 31, 2025**

|  | <u>CAD 20 -<br/>Needville</u> | <u>CAD 21 -<br/>Kendleton</u> | <u>CAD 22 -<br/>Stafford</u> | <u>CAD 23 -<br/>Fairchilds</u> | <u>Total County<br/>Assistance<br/>Districts</u> |
|--|-------------------------------|-------------------------------|------------------------------|--------------------------------|--|
| <b>Revenues</b>  |                               |                               |                              |                                |  |
| Sales taxes  | 51,819                        | 27,593                        | 334,316                      | -                              | \$ 15,635,209                                    |
| Earnings on investments  | 921                           | 70                            | 68,147                       | -                              | 2,845,998  |
| Miscellaneous  | -                             | -                             | -                            | -                              | -  |
| <b>Total Revenues</b>  | <u>52,740</u>                 | <u>27,663</u>                 | <u>402,463</u>               | <u>-</u>                       | <u>18,481,207</u>                                |
| <b>Expenditures</b>  |                               |                               |                              |                                |  |
| Current:   |                               |                               |                              |                                |  |
| Construction and maintenance   | 3,602                         | 1                             | 19,201                       | -                              | 3,131,988  |
| <b>Capital Outlay</b>  | <u>-</u>                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>                       | <u>38,152</u>                                    |
| <b>Total Expenditures</b>  | <u>3,602</u>                  | <u>1</u>                      | <u>19,201</u>                | <u>-</u>                       | <u>3,170,140</u>                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 49,138                        | 27,662                        | 383,262                      | -                              | 15,311,067                                       |
| <b>Other Financing Sources (Uses)</b>                                |                               |                               |                              |                                |  |
| Transfers (out)  | -                             | -                             | -                            | -                              | (3,751,671)                                      |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>-</u>                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>                       | <u>(3,751,671)</u>                               |
| <br>   |                               |                               |                              |                                |  |
| Net Change in Fund Balances  | 49,138                        | 27,662                        | 383,262                      | -                              | 11,559,396                                       |
| <b>Fund Balances, Beginning of Year</b>                              | <u>420,955</u>                | <u>15,197</u>                 | <u>1,964,209</u>             | <u>-</u>                       | <u>79,020,191</u>                                |
| <b>Fund Balances, End of Period</b>                                  | <u>\$ 470,093</u>             | <u>\$ 42,859</u>              | <u>\$ 2,347,471</u>          | <u>\$ -</u>                    | <u>\$ 90,579,587</u>                             |

## **BUDGETARY SCHEDULES**

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

|   | <u>Original Budget</u> | <u>Amended Budget</u> | <u>Actual Amounts<br/>Budgetary Basis</u> | <u>Variance Positive<br/>(Negative)</u> | <u>Percentage<br/>Actual of<br/>Amended<br/>Budget</u> |
|---|------------------------|-----------------------|---|---|--|
| <b>Revenues</b>   |                        |                       |   |   |  |
| Property taxes  | \$ 345,630,850         | \$ 345,630,850        | \$ 341,252,808                            | \$ (4,378,042)                          | 99%  |
| Fines and fees  | 49,552,575             | 49,552,575            | 43,081,997                                | (6,470,578)                             | 87%  |
| Intergovernmental   | 2,864,221              | 2,864,221             | 11,249,331                                | 8,385,110                               | 393%   |
| Earnings on investments   | 8,507,117              | 8,507,117             | 10,535,065                                | 2,027,948                               | 124%   |
| Miscellaneous   | 2,724,159              | 2,736,752             | 2,042,829                                 | (693,923)                               | 75%  |
| <b>Total Revenues</b>   | <u>409,278,922</u>     | <u>409,291,515</u>    | <u>408,162,030</u>                        | <u>(1,129,485)</u>                      | <u>100%</u>  |
| <b>Expenditures</b>   |                        |                       |   |   |  |
| Current:  |                        |                       |   |   |  |
| General administration  | 101,269,635            | 100,179,965           | 77,433,468                                | 22,746,497                              | 77%  |
| Financial administration  | 16,766,777             | 16,772,277            | 12,552,921                                | 4,219,356                               | 75%  |
| Administration of justice   | 130,428,985            | 130,492,403           | 103,625,690                               | 26,866,713                              | 79%  |
| Construction and maintenance  | 4,817,291              | 4,821,291             | 3,590,766                                 | 1,230,525                               | 74%  |
| Health and human services   | 51,693,337             | 52,456,168            | 36,717,333                                | 15,738,835                              | 70%  |
| Cooperative services  | 1,453,089              | 1,465,809             | 1,096,873                                 | 368,936                                 | 75%  |
| Public safety   | 78,231,864             | 78,214,182            | 57,677,220                                | 20,536,962                              | 74%  |
| Parks and recreation  | 7,439,478              | 7,439,478             | 5,594,695                                 | 1,844,783                               | 75%  |
| Libraries and education   | 23,939,554             | 23,910,525            | 17,956,644                                | 5,953,881                               | 75%  |
| <b>Capital Outlay</b>   | <u>138,150</u>         | <u>386,175</u>        | <u>294,259</u>                            | <u>91,916</u>                           | <u>76%</u>   |
| <b>Total Expenditures</b>   | <u>416,178,160</u>     | <u>416,138,273</u>    | <u>316,539,869</u>                        | <u>99,598,404</u>                       | <u>76%</u>   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b>            | <u>(6,899,238)</u>     | <u>(6,846,758)</u>    | <u>91,622,161</u>                         | <u>98,468,919</u>                       |  |
| <b>Other Financing Sources (Uses)</b>   |                        |                       |   |   |  |
| Transfers in  | -                      | -                     | 4,910,612                                 | 4,910,612                               |  |
| Transfers (out)   | (20,420,000)           | (20,420,000)          | (17,705,680)                              | 2,714,320                               |  |
| <b>Total Other Financing Sources (Uses)</b>                                     | <u>(20,420,000)</u>    | <u>(20,420,000)</u>   | <u>(12,795,068)</u>                       | <u>7,624,932</u>                        |  |
| <b>Net Change in Fund Balances</b>  |                        |                       |   |   |  |
| - budgetary basis   | (27,319,238)           | (27,266,758)          | 78,827,093                                | 106,093,851                             |  |
| <b>Net adjustment to reflect<br/>operations in accordance<br/>with GAAP (a)</b> |                        |                       | 28,290,307                                |   |  |
| <b>Fund Balances, Beginning of Year</b>   | <u>150,914,787</u>     | <u>150,914,787</u>    | <u>150,914,787</u>                        |   |  |
| <b>Fund Balances, End of Period</b>   | <u>\$ 123,595,549</u>  | <u>\$ 123,648,029</u> | <u>\$ 258,032,187</u>                     | <u>\$ 134,384,158</u>                   |  |

(a) See reconciliation on the following page.

**FORT BEND COUNTY, TEXAS**

**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**

*For the Ten Months Ended July 31, 2025*

**Budgetary Basis**

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

|  | <b>Actual Amounts<br/>Budgetary<br/>Basis</b> | <b>Actual<br/>Multi-Year</b> | <b>Actual Amounts<br/>GAAP<br/>Basis</b> |
|--|---|------------------------------|--|
| <b>General Fund</b>  |   |                              |  |
| Revenues   | \$ 408,162,030                                | \$ 45,953,370                | \$ 454,115,400                           |
| Expenditures   | 316,539,869                                   | 42,588,060                   | 359,127,929                              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 91,622,161                                    | 3,365,310                    | 94,987,471                               |
| <b>Other Financing Sources (Uses)</b>                        |   |                              |  |
| Transfers in   | 4,910,612                                     | 24,925,000                   | 29,835,612                               |
| Transfers (out)  | (17,705,680)                                  | -                            | (17,705,680)                             |
| Proceeds from debt issuance                                  | -   | -                            | -  |
| Other Financing Sources (Uses)                               | (12,795,068)                                  | 24,925,000                   | 12,129,932                               |
| <b>Net Change in Fund Balance</b>                            | 78,827,093                                    | 28,290,310                   | 107,117,403                              |
| <b>Fund Balance, Beginning of Year</b>                       |   |                              | 150,914,787                              |
| <b>Fund Balance, End of Period</b>                           |   |                              | <u>\$ 258,032,190</u>                    |

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2025**

|  | <b>Original<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Actual<br/>Amounts<br/>Budgetary<br/>Basis</b> | <b>Variance<br/>from Final<br/>Positive<br/>(Negative)</b> | <b>Percentage<br/>Actual of<br/>Amended<br/>Budget</b> |
|--|----------------------------|---------------------------|---|--|--|
| <b>Revenues</b>  |                            |                           |   |  |  |
| Property taxes   | \$ 130,941,458             | \$ 130,941,458            | \$ 129,663,390                                    | \$ (1,278,068)   | 99%  |
| Intergovernmental  | 4,100,000                  | 4,100,000                 | 4,042,088   | (57,912)   | 99%  |
| Earnings on investments  | 1,000,000                  | 1,000,000                 | 2,285,367   | 1,285,367  | 229%   |
| 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>137,308,525</b>                                | <b>(279,981)</b>   | <b>100%</b>  |
| <b>Expenditures</b>  |                            |                           |   |  |  |
| <b>Debt Service:</b>   |                            |                           |   |  |  |
| Principal  | 104,280,297                | 104,280,297               | 95,141,998  | 9,138,299  | 91%  |
| Interest and fiscal charges  | 57,078,900                 | 57,078,900                | 27,509,833  | 29,569,067   | 48%  |
| <b>Total Expenditures</b>  | <b>161,359,197</b>         | <b>161,359,197</b>        | <b>122,651,831</b>                                | <b>38,707,366</b>  | <b>76%</b>   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(23,770,691)</b>        | <b>(23,770,691)</b>       | <b>14,656,694</b>                                 | <b>38,427,385</b>  |  |
| <b>Other Financing Sources (Uses)</b>                                |                            |                           |   |  |  |
| Transfers in   | -                          | -                         | 3,751,671   | 3,751,671  |  |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>-</b>                   | <b>-</b>                  | <b>3,751,671</b>                                  | <b>3,751,671</b>   |  |
| Net Change in Fund Balances -<br>Budgetary Basis                     | (23,770,691)               | (23,770,691)              | 18,408,365  | 42,179,056   |  |
| <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>\$ 62,051,557</b>                              | <b>\$ 42,179,056</b>                                       |  |

|   | <b>Actual Amounts</b>      |                                |                                  | <b>Actual Amounts</b> |
|---|----------------------------|--------------------------------|----------------------------------|-----------------------|
|   | <b>Budgetary<br/>Basis</b> | <b>Tax Note<br/>Retirement</b> | <b>Subscription<br/>Issuance</b> | <b>GAAP<br/>Basis</b> |
| Revenues  | \$ 137,308,525             | \$ -                           | \$ -                             | \$ 137,308,525        |
| Expenditures                                    | 122,651,831                | (24,925,000)                   | (7,554,867)                      | 105,281,698           |
| <b>Excess of Revenues Over<br/>Expenditures</b> | <b>14,656,694</b>          | <b>24,925,000</b>              | <b>7,554,867</b>                 | <b>32,026,827</b>     |
| <b>Other Financing Sources (uses)</b>           | <b>3,751,671</b>           | <b>(24,925,000)</b>            | <b>(7,554,867)</b>               | <b>(13,618,462)</b>   |
| <b>Net Change in Fund Balance</b>               | <b>18,408,365</b>          | <b>-</b>                       | <b>-</b>                         | <b>18,408,365</b>     |
| <b>Fund Balance, Beginning of Year</b>          |                            |                                |                                  | <b>43,643,192</b>     |
| <b>Fund Balance, End of Period</b>              |                            |                                |                                  | <b>\$ 62,051,557</b>  |

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2025**

|   | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>Amounts<br/>Budgetary<br/>Basis</u> | <u>Variance<br/>from Final<br/>Positive<br/>(Negative)</u> | <u>Percentage<br/>Actual of<br/>Amended<br/>Budget</u> |
|---|----------------------------|---------------------------|---|--|--|
| <b>Revenues</b>   |                            |                           |   |  |  |
| Property taxes  | \$ 18,074,427              | \$ 18,074,427             | \$ 17,846,241                                     | \$ (228,186)   | 99%  |
| Fines and fees  | 7,494,778                  | 7,494,778                 | 5,304,575   | (2,190,203)  | 71%  |
| Intergovernmental   | 365,000                    | 365,000                   | 216,635   | (148,365)  | 59%  |
| Earnings on investments   | 521,345                    | 521,345                   | 504,516   | (16,829)   | 97%  |
| Miscellaneous   | 216,705                    | 216,705                   | 211,734   | (4,971)  | 98%  |
| <b>Total Revenues</b>   | <u>26,672,255</u>          | <u>26,672,255</u>         | <u>24,083,701</u>                                 | <u>(2,588,554)</u>   | <u>90%</u>   |
| <b>Expenditures</b>   |                            |                           |   |  |  |
| Current:  |                            |                           |   |  |  |
| Salaries and personnel costs  | 13,448,536                 | 13,448,536                | 9,688,173   | 3,760,363  | 72%  |
| Operating costs   | 17,521,140                 | 17,513,940                | 12,366,405  | 5,147,535  | 71%  |
| Information technology costs  | 16,931                     | 24,131                    | 8,758   | 15,373   | 36%  |
| Capital acquisitions  | 304,529                    | 304,529                   | 101,457   | 203,072  | 33%  |
| <b>Total Expenditures</b>   | <u>31,291,136</u>          | <u>31,291,136</u>         | <u>22,164,793</u>                                 | <u>9,126,343</u>   | <u>71%</u>   |
| Net Change in Fund Balances -<br>Budgetary Basis                        | (4,618,881)                | (4,618,881)               | 1,918,908   | 6,537,789  |  |
| <b>Net Adjustment to Reflect Operations<br/>in Accordance with GAAP</b> | -                          | -                         | 263,950   | 263,950  |  |
| <b>Fund Balances, Beginning of Year</b>                                 | <u>9,220,507</u>           | <u>11,166,935</u>         | <u>11,166,935</u>                                 | <u>-</u>   |  |
| <b>Fund Balances, End of Period</b>                                     | <u>\$ 4,601,626</u>        | <u>\$ 6,548,054</u>       | <u>\$ 13,349,793</u>                              | <u>\$ 6,801,739</u>  |  |

(a) See reconciliation below.

|  | <u>Actual Amounts<br/>Budgetary<br/>Basis</u> | <u>Actual<br/>Multi-Year</u> | <u>Actual Amounts<br/>GAAP<br/>Basis</u> |
|--|---|------------------------------|--|
| Revenues                               | \$ 24,083,701                                 | \$ 263,954                   | \$ 24,347,655                            |
| Expenditures                           | 22,164,793                                    | 4                            | 22,164,797                               |
| <b>Net Change in Fund Balance</b>      | 1,918,908                                     | 263,950                      | 2,182,858                                |
| <b>Fund Balance, Beginning of Year</b> |   |                              | 11,166,935                               |
| <b>Fund Balance, End of Period</b>     |   |                              | <u>\$ 13,349,793</u>                     |

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Ten Months Ended July 31, 2025**

|   | Original<br>Budget   | Amended<br>Budget    | Actual<br>Amounts<br>Budgetary<br>Basis | Variance<br>from Final<br>Positive<br>(Negative) | Percentage<br>Actual of<br>Amended<br>Budget |
|---|----------------------|----------------------|---|--|--|
| <b>Revenues</b>   |                      |                      |   |  |  |
| Property taxes  | \$ 11,931,961        | \$ 11,931,961        | \$ 11,682,542                           | \$ (249,419)                                     | 98%  |
| Earnings on investments   | 375,000              | 375,000              | 666,944                                 | 291,944  | 178%   |
| Miscellaneous   | 86,179               | 86,179               | 32,324                                  | (53,855)   | 38%  |
| <b>Total Revenues</b>   | <u>12,393,140</u>    | <u>12,393,140</u>    | <u>12,381,810</u>                       | <u>(11,330)</u>                                  | <u>100%</u>                                  |
| <b>Expenditures</b>   |                      |                      |   |  |  |
| Current:  |                      |                      |   |  |  |
| Salaries and personnel costs  | 8,197,968            | 8,197,968            | 5,957,214                               | 2,240,754  | 73%  |
| Operating costs   | 3,861,314            | 3,839,524            | 2,077,493                               | 1,762,031  | 54%  |
| Information technology costs  | 6,388                | 20,178               | 17,192                                  | 2,986  | 85%  |
| Capital acquisitions  | 247,775              | 255,775              | 120,123                                 | 135,652  | 47%  |
| <b>Total Expenditures</b>   | <u>12,313,445</u>    | <u>12,313,445</u>    | <u>8,172,022</u>                        | <u>4,141,423</u>                                 | <u>66%</u>                                   |
| Net Change in Fund Balances -<br>Budgetary Basis                        | 79,695               | 79,695               | 4,209,788                               | 4,130,093  |  |
| <b>Net Adjustment to Reflect Operations<br/>in Accordance with GAAP</b> | -                    | -                    | 2,065,149                               | -  |  |
| <b>Fund Balances, Beginning of Year</b>                                 | 15,394,569           | 15,431,899           | 15,431,899                              | -  |  |
| <b>Fund Balances, End of Period</b>                                     | <u>\$ 15,474,264</u> | <u>\$ 15,511,594</u> | <u>\$ 21,706,836</u>                    | <u>\$ 6,195,242</u>                              |  |

(a) See reconciliation below

|  | Actual Amounts<br>Budgetary<br>Basis | Actual<br>Multi-Year | Actual Amounts<br>GAAP<br>Basis |
|--|--------------------------------------|----------------------|---------------------------------|
| Revenues                               | \$ 12,381,810                        | \$ 5,221,801         | \$ 17,603,611                   |
| Expenditures                           | <u>8,172,022</u>                     | <u>3,156,652</u>     | <u>11,328,674</u>               |
| <b>Net Change in Fund Balance</b>      | 4,209,788                            | 2,065,149            | 6,274,937                       |
| <b>Fund Balance, Beginning of Year</b> |                                      |                      | <u>15,431,899</u>               |
| <b>Fund Balance, End of Period</b>     |                                      |                      | <u>\$ 21,706,836</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**  
**July 31, 2025**

|   | <b>Business-Type<br/>Activities</b> | <b>Governmental<br/>Activities</b> |
|---|-------------------------------------|------------------------------------|
|   | <b>Enterprise<br/>Fund</b>          | <b>Internal<br/>Service Funds</b>  |
| <b>Assets</b>                                   |                                     |                                    |
| Current Assets:                                 |                                     |                                    |
| Cash and cash equivalents                       | \$ 665,096                          | \$ 19,246,156                      |
| Due from other funds                            | -                                   | 8,281,600                          |
| Other receivables                               | 684,332                             | 27,718                             |
| Prepaid expenses                                | 83,515                              | 21,500                             |
| <b>Total Current Assets</b>                     | <b>1,432,943</b>                    | <b>27,576,974</b>                  |
| Noncurrent Assets:                              |                                     |                                    |
| Capital assets, net of accumulated depreciation | 3,424,666                           | 442,669                            |
| <b>Total Noncurrent Assets</b>                  | <b>3,424,666</b>                    | <b>442,669</b>                     |
| <b>Total Assets</b>                             | <b>4,857,609</b>                    | <b>28,019,643</b>                  |
| <b>Liabilities</b>                              |                                     |                                    |
| Current Liabilities:                            |                                     |                                    |
| Accounts payable                                | 731,028                             | -                                  |
| Benefits payable                                | 12,094                              | 4,334,976                          |
| Due to other funds                              | 7,045,716                           | 171,808                            |
| Unearned revenues                               | 157,470                             | -                                  |
| <b>Total Current Liabilities</b>                | <b>7,946,308</b>                    | <b>4,506,784</b>                   |
| Noncurrent Liabilities:                         |                                     |                                    |
| Benefits payable, long-term portion             | -                                   | 5,663,194                          |
| <b>Total Noncurrent Liabilities</b>             | <b>-</b>                            | <b>5,663,194</b>                   |
| <b>Total Liabilities</b>                        | <b>7,946,308</b>                    | <b>10,169,978</b>                  |
| <b>Net Position (Deficit)</b>                   |                                     |                                    |
| Net investment in capital assets                | 3,424,666                           | 442,669                            |
| Unrestricted                                    | (6,513,365)                         | 17,406,996                         |
| <b>Total Net Position (Deficit)</b>             | <b>\$ (3,088,699)</b>               | <b>\$ 17,849,665</b>               |

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

|  | <b>Business-Type<br/>Activities</b> | <b>Governmental<br/>Activities</b> |
|--|-------------------------------------|------------------------------------|
|  | <b>Enterprise<br/>Fund</b>          | <b>Internal<br/>Service Funds</b>  |
| <b>Operating Revenues</b>                          |                                     |                                    |
| Charges for services                               | \$ 3,614,112                        | \$ 65,886,637                      |
| <b>Total Operating Revenues</b>                    | <u>3,614,112</u>                    | <u>65,886,637</u>                  |
| <b>Operating Expenses</b>                          |                                     |                                    |
| Contractual services                               | 3,034,947                           | 15,273,995                         |
| Supplies   | 529,926                             | -                                  |
| Benefits provided                                  | -                                   | 53,802,328                         |
| Other  | 1,832,110                           | -                                  |
| Depreciation                                       | 78,054                              | 33,858                             |
| <b>Total Operating Expenses</b>                    | <u>5,475,037</u>                    | <u>69,110,181</u>                  |
| <b>Operating Income (Loss)</b>                     | (1,860,925)                         | (3,223,544)                        |
| <b>Non-Operating Revenues</b>                      |                                     |                                    |
| Earnings on investments                            | -                                   | 4,302                              |
| Subsidies  | 1,000,000                           | -                                  |
| <b>Total Non-Operating Revenues</b>                | <u>1,000,000</u>                    | <u>4,302</u>                       |
| Change in Net Position                             | (860,925)                           | (3,219,242)                        |
| <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>\$ (3,088,699)</u>               | <u>\$ 17,849,665</u>               |

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Ten Months Ended July 31, 2025*

|  | <u>Business-Type<br/>Activities</u> | <u>Governmental<br/>Activities</u> |
|--|-------------------------------------|------------------------------------|
|  | <u>Enterprise<br/>Fund</u>          | <u>Internal<br/>Service Funds</u>  |
| <b>Cash Flows from Operating Activities</b>  |                                     |                                    |
| Charges for services   | \$ 3,414,761                        | \$ 63,952,153                      |
| Payment of benefits  | 12,094                              | (54,077,055)                       |
| Payments for services  | <u>(6,005,719)</u>                  | <u>(12,710,125)</u>                |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>(2,578,864)</u>                  | <u>(2,835,027)</u>                 |
| <b>Cash Flows from Investing Activities:</b>   |                                     |                                    |
| Interest earned on investments   | -                                   | 4,302                              |
| <b>Net Cash Provided by Investing Activities</b>   | <u>-</u>                            | <u>4,302</u>                       |
| <b>Cash Flows from Non-Capital Financing Activities:</b>   |                                     |                                    |
| Transfer from general fund   | <u>2,440,641</u>                    | <u>-</u>                           |
| <b>Net Cash Provided by Non-Capital Financing Activities</b>   | <u>2,440,641</u>                    | <u>-</u>                           |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>  | (138,223)                           | (2,830,725)                        |
| <b>Cash and Cash Equivalents, Beginning of Year</b>  | <u>803,319</u>                      | <u>22,076,880</u>                  |
| <b>Cash and Cash Equivalents, End of Period</b>  | <u>\$ 665,096</u>                   | <u>\$ 19,246,155</u>               |
| <b>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided (Used) by Operating Activities</b> |                                     |                                    |
| Operating Income (Loss)  | \$ (1,860,925)                      | \$ (3,223,544)                     |
| Adjustments to operations:   |                                     |                                    |
| Depreciation   | 78,054                              | 33,858                             |
| Change in assets and liabilities:  |                                     |                                    |
| Decrease (Increase) in other receivables   | (371,588)                           | 450,531                            |
| Decrease (Increase) in due from other funds  | -                                   | (2,385,015)                        |
| Decrease (Increase) in prepaid expenses  | 33,106                              | 2,563,870                          |
| Increase (Decrease) in accounts payable  | (270,254)                           | -                                  |
| Increase (Decrease) in benefits payable  | 12,094                              | 9,551,635                          |
| Increase (Decrease) in due to other funds  | -                                   | (9,826,362)                        |
| Increase (Decrease) in unearned revenue  | <u>(199,351)</u>                    | <u>-</u>                           |
| <b>Total Adjustments</b>   | <u>(717,939)</u>                    | <u>388,517</u>                     |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>\$ (2,578,864)</u>               | <u>\$ (2,835,027)</u>              |

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

|   | <u>Employee<br/>Benefits</u> | <u>Other Self-<br/>Funded<br/>Insurance</u> | <u>Totals</u>        |
|---|------------------------------|---|----------------------|
| <b>Assets</b>                                   |                              |   |                      |
| Current Assets:                                 |                              |   |                      |
| Cash and cash equivalents                       | \$ 4,084,894                 | \$ 15,161,262                               | \$ 19,246,156        |
| Due from other funds                            | 7,081,106                    | 1,200,494                                   | 8,281,600            |
| Other receivables                               | -                            | 27,718                                      | 27,718               |
| Prepaid expenses                                | -                            | 21,500                                      | 21,500               |
| Total Current Assets                            | <u>11,166,000</u>            | <u>16,410,974</u>                           | <u>27,576,974</u>    |
| Noncurrent Assets:                              |                              |   |                      |
| Capital assets, net of accumulated depreciation | 442,669                      | -   | 442,669              |
| Total Noncurrent Assets                         | <u>442,669</u>               | <u>-</u>                                    | <u>442,669</u>       |
| <b>Total Assets</b>                             | <u>11,608,669</u>            | <u>16,410,974</u>                           | <u>28,019,643</u>    |
| <b>Liabilities</b>                              |                              |   |                      |
| Current Liabilities:                            |                              |   |                      |
| Benefits payable                                | -                            | 4,334,976                                   | 4,334,976            |
| Due to other funds                              | 68,933                       | 102,875                                     | 171,808              |
| Total Current Liabilities                       | <u>68,933</u>                | <u>4,437,851</u>                            | <u>4,506,784</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>5,732,127</u>             | <u>4,437,851</u>                            | <u>10,169,978</u>    |
| <b>Net Position</b>                             |                              |   |                      |
| Net investment in capital assets                | 442,669                      | -   | 442,669              |
| Unrestricted                                    | <u>5,433,873</u>             | <u>11,973,123</u>                           | <u>17,406,996</u>    |
| <b>Total Net Position</b>                       | <u>\$ 5,876,542</u>          | <u>\$ 11,973,123</u>                        | <u>\$ 17,849,665</u> |

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

|  | <u>Employee<br/>Benefits</u> | <u>Other Self-<br/>Funded<br/>Insurance</u> | <u>Totals</u>        |
|--|------------------------------|---|----------------------|
| <b>Operating Revenues</b>                    |                              |   |                      |
| Charges for services                         | \$ 57,488,297                | \$ 8,398,340                                | \$ 65,886,637        |
| <b>Total Operating Revenues</b>              | <u>57,488,297</u>            | <u>8,398,340</u>                            | <u>65,886,637</u>    |
| <b>Operating Expenses</b>                    |                              |   |                      |
| Contractual services                         | 8,258,182                    | 7,015,813                                   | 15,273,995           |
| Benefits provided                            | 49,837,678                   | 3,964,650                                   | 53,802,328           |
| Depreciation                                 | 33,858                       | -   | 33,858               |
| <b>Total Operating Expenses</b>              | <u>58,129,718</u>            | <u>10,980,463</u>                           | <u>69,110,181</u>    |
| <b>Operating Income (Loss)</b>               | (641,421)                    | (2,582,123)                                 | (3,223,544)          |
| <b>Non-Operating Revenues</b>                |                              |   |                      |
| Earnings on investments                      | 4,302                        | -   | 4,302                |
| <b>Total Non-Operating Revenues</b>          | <u>4,302</u>                 | <u>-</u>                                    | <u>4,302</u>         |
| <b>Loss before transfers</b>                 | (637,119)                    | (2,582,123)                                 | (3,219,242)          |
| <b>Transfers in</b>                          | <u>-</u>                     | <u>-</u>                                    | <u>-</u>             |
| Change in Net Position                       | (637,119)                    | (2,582,123)                                 | (3,219,242)          |
| <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>\$ 5,876,542</u>          | <u>\$ 11,973,123</u>                        | <u>\$ 17,849,665</u> |

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Ten Months Ended July 31, 2025**

|  | <u>Employee<br/>Benefits</u> | <u>Other Self-<br/>Funded<br/>Insurance</u> | <u>Totals</u>         |
|--|------------------------------|---|-----------------------|
| <b>Cash Flows from Operating Activities</b>  |                              |   |                       |
| Charges for services   | 55,481,431                   | 8,470,722                                   | \$ 63,952,153         |
| Payment of benefits  | (50,035,480)                 | (4,041,575)                                 | (54,077,055)          |
| Payments for services  | (8,258,182)                  | (4,451,943)                                 | (12,710,125)          |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>(2,812,231)</u>           | <u>(22,796)</u>                             | <u>(2,835,027)</u>    |
| <b>Cash Flows from Investing Activities:</b>   |                              |   |                       |
| Interest earned on investments   | 4,302                        | -   | 4,302                 |
| <b>Net Cash Provided by Investing Activities</b>   | <u>4,302</u>                 | <u>-</u>                                    | <u>4,302</u>          |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>  | (2,807,929)                  | (22,796)                                    | (2,830,725)           |
| <b>Cash and Cash Equivalents, Beginning of Year</b>  | <u>6,892,827</u>             | <u>15,184,053</u>                           | <u>22,076,880</u>     |
| <b>Cash and Cash Equivalents, End of Period</b>  | <u>\$ 4,084,898</u>          | <u>\$ 15,161,257</u>                        | <u>\$ 19,246,155</u>  |
| <b>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided (Used) by Operating Activities</b> |                              |   |                       |
| Operating Income (Loss)  | (641,421)                    | \$ (2,582,123)                              | \$ (3,223,544)        |
| Adjustments to operations:   |                              |   |                       |
| Depreciation   | 33,858                       | -   | 33,858                |
| Change in assets and liabilities:  |                              |   |                       |
| Decrease (Increase) in due from other funds  | (2,454,046)                  | 69,031                                      | (2,385,015)           |
| 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  | (5,594,261)                  | (4,232,101)                                 | (9,826,362)           |
| <b>Total Adjustments</b>   | <u>(2,170,810)</u>           | <u>2,559,327</u>                            | <u>388,517</u>        |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>\$ (2,812,231)</u>        | <u>\$ (22,796)</u>                          | <u>\$ (2,835,027)</u> |

**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**  
**July 31, 2025**

|                                 | <u>OPEB Trust Fund</u> | <u>Total Custodial<br/>Funds</u> |
|---------------------------------|------------------------|----------------------------------|
| <b>Assets</b>                   |                        |                                  |
| Cash and cash equivalents       | \$ 894,174             | \$ 42,670,122                    |
| Investments:                    |                        |                                  |
| Fixed Income Fund               | 23,145,797             | -                                |
| Domestic Equity Fund            | 28,817,879             | -                                |
| International Equity Fund       | 7,259,879              | -                                |
|                                 | <u>60,117,729</u>      | <u>42,670,122</u>                |
| <b>Total Assets</b>             |                        |                                  |
|                                 | <u>60,117,729</u>      | <u>42,670,122</u>                |
| <b>Liabilities</b>              |                        |                                  |
| Due to other governments        | -                      | 4,344,981                        |
| Due to others                   | -                      | 897,282                          |
|                                 | <u>-</u>               | <u>5,242,263</u>                 |
| <b>Total Liabilities</b>        |                        |                                  |
|                                 | <u>-</u>               | <u>5,242,263</u>                 |
| <b>Net Position</b>             |                        |                                  |
| Restricted for court activities | -                      | 36,644,912                       |
| Restricted for tax collection   | -                      | 782,947                          |
| Restricted for benefits         | 60,117,728             | -                                |
|                                 | <u>60,117,728</u>      | <u>-</u>                         |
| <b>Total Net Position</b>       |                        |                                  |
|                                 | <u>\$ 60,117,728</u>   | <u>\$ 37,427,859</u>             |

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Ten Months Ended July 31, 2025*

|   | <u>OPEB Trust Fund</u> | <u>Total Custodial<br/>Funds</u> |
|---|------------------------|----------------------------------|
| <b>Additions</b>                            |                        |                                  |
| Court collections                           | \$ -                   | \$ 23,592,878                    |
| Property tax collections                    | -                      | 1,625,143,153                    |
| Employer contributions                      |                        | -                                |
| Earnings (Loss) on investments              | <u>3,375,863</u>       | <u>1,046,048</u>                 |
| <b>Total Additions</b>                      | <u>3,375,863</u>       | <u>1,649,782,079</u>             |
| <b>Deductions</b>                           |                        |                                  |
| Court activities                            | -                      | 19,116,746                       |
| Property tax disbursements                  | <u>-</u>               | <u>1,625,361,249</u>             |
| <b>Total Deductions</b>                     | <u>-</u>               | <u>1,644,477,995</u>             |
| Change in fiduciary net position            | 3,375,863              | 5,304,084                        |
| <b>Net Position - Beginning of<br/>Year</b> | <u>56,741,865</u>      | <u>32,123,775</u>                |
| <b>Net Position - End of Period</b>         | <u>\$ 60,117,728</u>   | <u>\$ 37,427,859</u>             |

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

|  | <u>County Clerk<br/>Registry<br/>Accounts</u> | <u>District Clerk<br/>Registry<br/>Accounts</u> | <u>Tax Collection<br/>Custodial</u> | <u>Total Custodial<br/>Funds</u> |
|--|---|---|-------------------------------------|----------------------------------|
| <b>Assets</b>                            |   |   |                                     |                                  |
| Cash and cash equivalents                | \$ 24,459,855                                 | \$ 13,082,339                                   | \$ 5,127,928                        | \$ 42,670,122                    |
| <b>Total Assets</b>                      | <u>24,459,855</u>                             | <u>13,082,339</u>                               | <u>5,127,928</u>                    | <u>42,670,122</u>                |
| <b>Liabilities</b>                       |   |   |                                     |                                  |
| Due to other governments                 | -   | -   | 4,344,981                           | 4,344,981                        |
| Due to others                            | 627,057                                       | 270,225   | -                                   | 897,282                          |
| <b>Total Liabilities</b>                 | <u>627,057</u>                                | <u>270,225</u>                                  | <u>4,344,981</u>                    | <u>5,242,263</u>                 |
| <b>Net Position</b>                      |   |   |                                     |                                  |
| Restricted for court activities          | 23,832,798                                    | 12,812,114                                      | -                                   | 36,644,912                       |
| Restricted for tax collection activities | -   | -   | 782,947                             | 782,947                          |
| <b>Total Net Position</b>                | <u>\$ 23,832,798</u>                          | <u>\$ 12,812,114</u>                            | <u>\$ 782,947</u>                   | <u>\$ 37,427,859</u>             |

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

|   | <u>County Clerk<br/>Registry<br/>Accounts</u> | <u>District Clerk<br/>Registry<br/>Accounts</u> | <u>Tax Collection<br/>Custodial</u> | <u>Total Custodial<br/>Funds</u> |
|---|---|---|-------------------------------------|----------------------------------|
| <b>Additions</b>                            |   |   |                                     |                                  |
| Court collections                           | \$ 18,999,607                                 | \$ 4,593,271                                    | \$ -                                | \$ 23,592,878                    |
| Property tax collections                    | -   | -   | 1,625,143,153                       | 1,625,143,153                    |
| Earnings of investments                     | 708,930                                       | 337,118   | -                                   | 1,046,048                        |
| <b>Total Additions</b>                      | <u>19,708,537</u>                             | <u>4,930,389</u>                                | <u>1,625,143,153</u>                | <u>1,649,782,079</u>             |
| <b>Deductions</b>                           |   |   |                                     |                                  |
| Court activities                            | 13,323,844                                    | 5,792,902                                       | -                                   | 19,116,746                       |
| Property tax disbursements                  | -   | -   | 1,625,361,249                       | 1,625,361,249                    |
| <b>Total Deductions</b>                     | <u>13,323,844</u>                             | <u>5,792,902</u>                                | <u>1,625,361,249</u>                | <u>1,644,477,995</u>             |
| Change in fiduciary net position            | 6,384,693                                     | (862,513)                                       | (218,096)                           | 5,304,084                        |
| <b>Net Position - Beginning of<br/>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>\$ 23,832,798</u>                          | <u>\$ 12,812,114</u>                            | <u>\$ 782,947</u>                   | <u>\$ 37,427,859</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**  
**July 31, 2025**

|  | East Fort Bend<br>County<br>Development<br>Authority (1) | Fort Bend<br>County Housing<br>Finance<br>Corporation (1) | Fort Bend County<br>Toll Road Authority<br>(2) | Fort Bend Grand<br>Parkway Toll Road<br>Authority (2) | Non-Major<br>Discretely<br>Presented<br>Component<br>Units | Totals                |
|--|--|---|--|---|--|-----------------------|
| <b>Assets</b>                                      |  |   |  |   |  |                       |
| Cash and cash equivalents                          | \$ 3,099,963   | \$ 1,281,794  | \$ 163,853,794                                 | \$ 17,860,861   | \$ 1,354,152   | \$ 187,450,564        |
| Investments  | -  | -   | 324,170,730                                    | 99,773,886  | -  | 423,944,616           |
| Due from primary government                        | -  | -   | -  | -   | -  | -                     |
| Miscellaneous receivables                          | 8,028  | 1,225   | -  | -   | -  | 9,253                 |
| Capital assets, not being<br>depreciated           | 2,637,058  | -   | 128,265,911                                    | 38,100,969  | -  | 169,003,938           |
| Capital assets, net of<br>accumulated depreciation | 12,957,114   | 12,818,477  | 230,501,711                                    | 151,397,079   | -  | 407,674,381           |
| <b>Total Assets</b>                                | <b>18,702,163</b>  | <b>14,101,496</b>   | <b>846,792,146</b>                             | <b>307,132,795</b>                                    | <b>1,354,152</b>   | <b>1,188,082,752</b>  |
| <b>Deferred Outflows of Resources</b>              |  |   |  |   |  |                       |
| Deferred outflows-debt refunding                   | -  | -   | 1,262,257                                      | -   | -  | 1,262,257             |
| <b>Total Deferred Outflows of<br/>Resources</b>    | <b>-</b>   | <b>-</b>  | <b>1,262,257</b>                               | <b>-</b>  | <b>-</b>   | <b>1,262,257</b>      |
| <b>Liabilities</b>                                 |  |   |  |   |  |                       |
| Accounts payable and accrued<br>expenses           | 65,764   | -   | 583,929  | -   | -  | 649,693               |
| Retainage payable                                  | -  | -   | 1,438,240                                      | 581,710   | -  | 2,019,950             |
| Unearned revenue                                   | -  | 125,000   | -  | -   | -  | 125,000               |
| Due to primary government                          | -  | -   | 1,406,799                                      | 431,250   | -  | 1,838,049             |
| 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>545,701,132</b>                             | <b>174,207,231</b>                                    | <b>-</b>   | <b>737,892,746</b>    |
| <b>Deferred Inflows of Resources</b>               |  |   |  |   |  |                       |
| Deferred inflows-debt refunding                    | -  | -   | 18,464,496                                     | 7,711,780   | -  | 26,176,276            |
| Deferred inflows-leases                            | -  | 12,815,016  | -  | -   | -  | 12,815,016            |
| <b>Total Deferred Inflows of Resources</b>         | <b>-</b>   | <b>12,815,016</b>   | <b>18,464,496</b>                              | <b>7,711,780</b>                                      | <b>-</b>   | <b>38,991,292</b>     |
| <b>Net Position (Deficit)</b>                      |  |   |  |   |  |                       |
| Net investment in capital assets                   | (883,536)  | -   | (27,173,419)                                   | 6,360,010   | -  | (21,696,945)          |
| Debt service                                       | 1,321,323  | -   | 22,701,223                                     | 11,141,873  | -  | 35,164,419            |
| Unrestricted                                       | 404,993  | 1,161,480   | 288,360,971                                    | 107,711,901   | 1,354,152  | 398,993,497           |
| <b>Total Net Position (Deficit)</b>                | <b>\$ 842,780</b>  | <b>\$ 1,161,480</b>                                       | <b>\$ 283,888,775</b>                          | <b>\$ 125,213,784</b>                                 | <b>\$ 1,354,152</b>  | <b>\$ 412,460,971</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 Ten Months Ended July 31, 2025**

| Functions/Programs  | Expenses             | Program Revenues     |                                  | Net (Expense) Revenue and Changes in Net Position |  |
|---|----------------------|----------------------|----------------------------------|---|--|
|   |                      | Charges for Services | Capital Grants and Contributions | East Fort Bend County Development Authority (1)   | Fort Bend County Housing Finance Corporation (1) |
| <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>-</b>             | <b>-</b>             | <b>-</b>                         | <b>-</b>  | <b>-</b>   |
| <b>Fort Bend County Housing Finance Corporation</b>           |                      |                      |                                  |   |  |
| Programs  |                      |                      |                                  |   | -  |
| General administration  |                      |                      | -                                | -   | -  |
| <b>Total Fort Bend County Housing Finance Corporation</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>                         | <b>-</b>  | <b>-</b>   |
| <b>Fort Bend County Toll Road Authority</b>                   |                      |                      |                                  |   |  |
| Toll road operations  | \$ 23,252,669        | \$ 48,972,177        | \$ -                             | \$ -  | \$ -   |
| Interest on long-term debt                                    | 7,216,072            | -                    | -                                | -   | -  |
| Debt service fees   | 639,713              | -                    | -                                | -   | -  |
| <b>Total Fort Bend County Toll Road Authority</b>             | <b>31,108,454</b>    | <b>48,972,177</b>    | <b>-</b>                         | <b>-</b>  | <b>-</b>   |
| <b>Fort Bend Grand Parkway Toll Road Authority</b>            |                      |                      |                                  |   |  |
| Toll road operations  | 13,216,076           | 33,206,067           | 10,628                           | -   | -  |
| Interest on long-term debt                                    | 2,824,138            | -                    | -                                | -   | -  |
| Debt service fees   | -                    | -                    | -                                | -   | -  |
| <b>Total Fort Bend Grand Parkway Toll Road Authority</b>      | <b>16,040,214</b>    | <b>33,206,067</b>    | <b>10,628</b>                    | <b>-</b>  | <b>-</b>   |
| <b>Non-Major Discretely Presented Component Units</b>         |                      |                      |                                  |   |  |
| General Administration  | -                    | -                    | -                                | -   | -  |
| <b>Total Non-Major Discretely Presented Component Units</b>   | <b>-</b>             | <b>-</b>             | <b>-</b>                         | <b>-</b>  | <b>-</b>   |
| <b>Totals Component Units</b>                                 | <b>\$ 47,148,668</b> | <b>\$ 82,178,244</b> | <b>\$ 10,628</b>                 | <b>\$ -</b>                                       | <b>\$ -</b>                                      |
| <b>General Revenues:</b>                                      |                      |                      |                                  |   |  |
| Property Taxes  |                      |                      |                                  | -   | -  |
| Earnings on investments                                       |                      |                      |                                  | -   | -  |
| <b>Total General Revenues</b>                                 |                      |                      |                                  | <b>-</b>  | <b>-</b>   |
| Changes in Net Position (Deficit)                             |                      |                      |                                  | -   | -  |
| <b>Net Position (Deficit), Beginning of Year, as restated</b> |                      |                      |                                  | <b>842,780</b>                                    | <b>1,161,480</b>                                 |
| <b>Net Position (Deficit), End of Period</b>                  |                      |                      |                                  | <b>\$ 842,780</b>                                 | <b>\$ 1,161,480</b>                              |

Note (1): The monthly financial statements of the Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year. In the following financial statements, only the position of the entities as of the last fiscal year are shown.

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS For the Ten Months Ended July 31, 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>-</b>  | <b>-</b>  | <b>-</b>                                       | <b>-</b>              |
| <b>Fort Bend County Housing Finance Corporation</b>         |   |   |  |                       |
| Programs  |   |   |  | -                     |
| General administration                                      | -   | -   | -  | -                     |
| <b>Total Fort Bend County Housing Finance Corporation</b>   | <b>-</b>  | <b>-</b>  | <b>-</b>                                       | <b>-</b>              |
| <b>Fort Bend County Toll Road Authority</b>                 |   |   |  |                       |
| Toll road operations  | \$ 25,719,508                                     | \$ -  | \$ -   | \$ 25,719,508         |
| Interest on long-term debt                                  | (7,216,072)                                       | -   | -  | (7,216,072)           |
| Debt service fees   | (639,713)   | -   | -  | (639,713)             |
| <b>Total Fort Bend County Toll Road Authority</b>           | <b>17,863,723</b>                                 | <b>-</b>  | <b>-</b>                                       | <b>17,863,723</b>     |
| <b>Fort Bend Grand Parkway Toll Road Authority</b>          |   |   |  |                       |
| Toll road operations  | -   | 20,000,619                                      | -  | 20,000,619            |
| Interest on long-term debt                                  | -   | (2,824,138)                                     | -  | (2,824,138)           |
| Debt service fees   | -   | -   | -  | -                     |
| <b>Total Fort Bend Grand Parkway Toll Road Authority</b>    | <b>-</b>  | <b>17,176,481</b>                               | <b>-</b>                                       | <b>17,176,481</b>     |
| <b>Non-Major Discretely Presented Component Units</b>       |   |   |  |                       |
| General Administration                                      | -   | -   | -  | -                     |
| <b>Total Non-Major Discretely Presented Component Units</b> | <b>-</b>  | <b>-</b>  | <b>-</b>                                       | <b>-</b>              |
| <b>Totals Component Units</b>                               | <b>\$ 17,863,723</b>                              | <b>\$ 17,176,481</b>                            | <b>\$ -</b>                                    | <b>\$ 35,040,204</b>  |
| <b>General Revenues:</b>                                    |   |   |  |                       |
| Property Taxes  |   |   | 1,343,972                                      | 1,343,972             |
| Earnings on investments                                     | 10,329,904  | 3,740,870                                       | 895  | 14,071,669            |
| <b>Total General Revenues</b>                               | <b>10,329,904</b>                                 | <b>3,740,870</b>                                | <b>1,344,867</b>                               | <b>15,415,641</b>     |
| Changes in Net Position (Deficit)                           | 28,193,627  | 20,917,351                                      | 1,344,867                                      | 50,455,845            |
| <b>Net Position (Deficit), Beginning of Year</b>            | <b>255,695,148</b>                                | <b>104,296,433</b>                              | <b>9,285</b>                                   | <b>362,005,126</b>    |
| <b>Net Position (Deficit), End of Period</b>                | <b>\$ 283,888,775</b>                             | <b>\$ 125,213,784</b>                           | <b>\$ 1,354,152</b>                            | <b>\$ 412,460,971</b> |

Note (1): The monthly financial statements of the Fort Bend County Housing Finance Corporation and the East Fort Bend County Development Authority are not maintained by the County and are only included in the year end reporting process as the information is typically not available to review during the year. In the following financial statements, only the position of the entities as of the last fiscal year are shown.



## **Other Financial Information**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS**  
**July 31, 2025**

**Primary Government**

| Cash and Investments                    |                       |                           | Total                      | Business-Type<br>Activities | Total Primary<br>Government |
|---|-----------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
|   | Governmental<br>Funds | Internal<br>Service Funds | Governmental<br>Activities |                             |                             |
| Cash deposits                           | \$ 31,620,251         | \$ 19,246,156             | \$ 50,866,407              | \$ 665,096                  | \$ 51,531,503               |
| Investment pools:                       |                       |                           |                            |                             |                             |
| LOGIC                                   | 11,529,946            | -                         | 11,529,946                 | -                           | 11,529,946                  |
| Texas CLASS                             | 166,761,884           | -                         | 166,761,884                | -                           | 166,761,884                 |
| Texas Range                             | 2,879                 | -                         | 2,879                      | -                           | 2,879                       |
| Texas Connect                           | 52,134,705            | -                         | 52,134,705                 | -                           | 52,134,705                  |
| Money market funds                      | 4,049,099             | -                         | 4,049,099                  | -                           | 4,049,099                   |
| <b>Totals cash and cash equivalents</b> | <u>266,098,764</u>    | <u>19,246,156</u>         | <u>285,344,920</u>         | <u>665,096</u>              | <u>286,010,016</u>          |
| <b>Investments</b>                      |                       |                           |                            |                             |                             |
| Government Securities                   |                       |                           | -                          |                             | -                           |
| US Agency Notes                         | 46,888,923            | -                         | 46,888,923                 | -                           | 46,888,923                  |
| US Treasury Notes                       | 134,472,761           | -                         | 134,472,761                | -                           | 134,472,761                 |
| Commercial Paper                        | 80,951,569            | -                         | 80,951,569                 | -                           | 80,951,569                  |
| <b>Total Cash and Investments</b>       | <u>\$ 528,412,017</u> | <u>\$ 19,246,156</u>      | <u>\$ 547,658,173</u>      | <u>\$ 665,096</u>           | <u>\$ 548,323,269</u>       |

**Fiduciary Funds and Component Units**

| Cash and Investments                    | Fiduciary Funds      |                    | Discretely<br>Presented<br>Component<br>Units |
|---|----------------------|--------------------|---|
|   | Custodial<br>Funds   | OPEB Trust<br>Fund |   |
| Cash deposits                           | \$ 12,409,088        | \$ -               | \$ 98,935,735                                 |
| Investment pools:                       |                      |                    |   |
| LOGIC                                   | -                    | -                  | 6,264,393                                     |
| Texas CLASS                             | 30,261,032           | -                  | 81,636,207                                    |
| Texas Range                             | -                    | -                  | 1,235   |
| TexPool                                 | -                    | -                  | -   |
| Money market funds                      | -                    | 894,174            | 612,994                                       |
| <b>Totals cash and cash equivalents</b> | <u>42,670,120</u>    | <u>894,174</u>     | <u>187,450,564</u>                            |
| <b>Investments</b>                      |                      |                    |   |
| Government Securities                   |                      |                    | 354,492,118                                   |
| Commercial Paper                        | -                    | -                  | 69,452,498                                    |
| Fixed Income Fund                       | -                    | 23,145,797         | -   |
| Domestic Equity Fund                    | -                    | 28,817,879         | -   |
| International Equity Fund               | -                    | 7,259,879          | -   |
| <b>Total Cash and Investments</b>       | <u>\$ 42,670,120</u> | <u>60,117,729</u>  | <u>\$ 611,395,180</u>                         |

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**July 31, 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 (QECCB) | 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>                                    |                 |         | <u>\$ 922,233,859</u> | <u>\$ 1,380,478,203</u>              |
| <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>   |                 |         | <u>\$ 26,550,000</u>  | <u>\$ 28,485,526</u>                 |
| <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>   |                 |         | <u>\$ 119,634,288</u> | <u>\$ 183,645,812</u>                |
| <b>Leases</b>  |  |                 |         |                       |                                      |
| 210,298  | Mailing Equipment  | 2.467           | 2026    | 22,287                | 22,535                               |
|  | <b>Total Leases</b>  |                 |         | <u>\$ 22,287</u>      | <u>\$ 22,535</u>                     |
| <b>Technology Financing (SBITA)</b>                            |  |                 |         |                       |                                      |
| \$6,137,359  | Workday Learning Software  | 2.297           | 2032    | 4,956,621             | \$ 5,464,097                         |
| 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    | 227,486               | 234,792                              |
| 1,097,764  | Axon, Licenses   | 3.207           | 2028    | 810,195               | 862,707                              |
|  | <b>Total SBITAs Payable</b>  |                 |         | <u>\$ 12,523,547</u>  | <u>\$ 13,447,226</u>                 |



## **STATISTICAL SECTION**

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

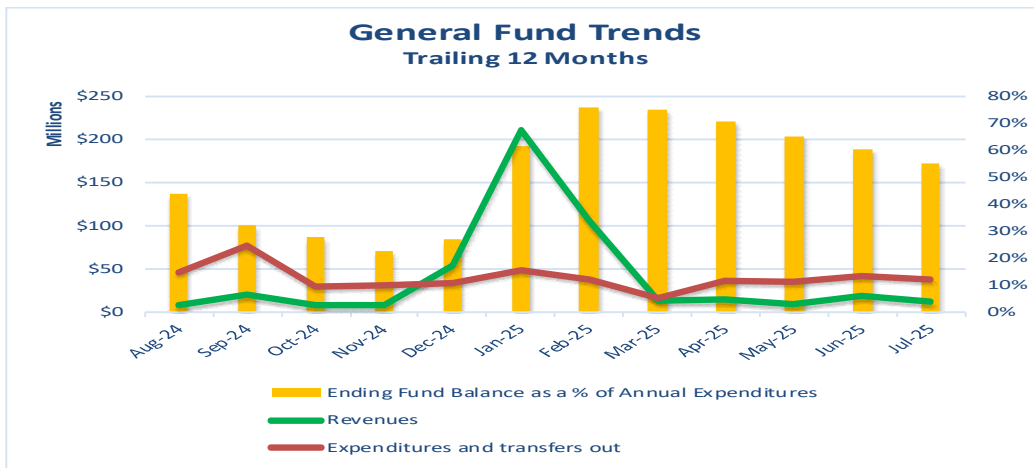
|   | Fiscal Year          |                      |                        |                        |                      |
|---|----------------------|----------------------|------------------------|------------------------|----------------------|
|   | 2016                 | 2017                 | 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)**

|   | Fiscal Year           |                      |                      |                      | Ten Months             |
|---|-----------------------|----------------------|----------------------|----------------------|------------------------|
|   | 2021                  | 2022                 | 2023                 | 2024                 | Ended July 30,<br>2025 |
| <b>Revenues</b>                             |                       |                      |                      |                      |                        |
| Property taxes                              | \$340,956,478         | \$363,379,360        | \$432,368,043        | \$478,043,198        | \$500,877,987          |
| Sales taxes                                 | 15,548,188            | 20,798,649           | 19,460,860           | 21,014,795           | 15,635,209             |
| Fees and fines                              | 62,746,442            | 58,437,797           | 58,226,381           | 61,595,640           | 54,976,757             |
| Intergovernmental                           | 211,214,727           | 141,312,802          | 85,081,396           | 87,386,164           | 77,632,051             |
| Earnings on investments                     | 1,340,447             | 4,394,399            | 22,556,078           | 32,657,354           | 26,120,125             |
| Miscellaneous                               | 11,515,646            | 25,357,069           | 25,929,895           | 25,483,950           | 20,948,891             |
| <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>696,191,020</b>     |
| <b>Expenditures</b>                         |                       |                      |                      |                      |                        |
| Current:                                    |                       |                      |                      |                      |                        |
| General administration                      | 61,077,477            | 74,181,321           | 87,847,590           | 102,477,758          | 91,600,743             |
| Financial administration                    | 10,609,737            | 12,273,874           | 13,706,582           | 15,516,009           | 12,600,865             |
| Administration of justice                   | 112,256,330           | 122,037,405          | 139,974,374          | 153,143,653          | 133,759,270            |
| Construction and maintenance                | 61,002,603            | 71,853,587           | 93,297,427           | 84,229,207           | 81,791,707             |
| Health and human services                   | 190,368,247           | 124,595,962          | 83,818,867           | 69,521,906           | 54,197,258             |
| Cooperative services                        | 1,179,974             | 1,233,514            | 1,275,283            | 1,414,065            | 1,096,873              |
| Public safety                               | 69,554,154            | 77,451,762           | 85,412,037           | 92,114,075           | 77,628,143             |
| Parks and recreation                        | 4,446,139             | 5,272,880            | 7,442,597            | 7,993,716            | 7,373,778              |
| Libraries and education                     | 18,510,542            | 19,236,943           | 20,813,192           | 22,503,822           | 18,022,647             |
| <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>173,835,296</b>     |
| <b>Debt Service:</b>                        |                       |                      |                      |                      |                        |
| Principal                                   | 39,125,428            | 40,193,430           | 47,993,388           | 59,376,405           | 70,216,998             |
| Interest and fiscal charges                 | 26,669,690            | 31,100,501           | 33,449,335           | 41,031,926           | 27,509,833             |
| Bond issuance costs                         | 397,559               | 777,633              | 1,358,104            | 3,198,174            | (299)                  |
| <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>749,633,112</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>(53,442,092)</b>    |
| <b>Other Financing Sources (Uses)</b>       |                       |                      |                      |                      |                        |
| Transfers in                                | 23,747,768            | 17,275,591           | 28,260,452           | 39,687,652           | 51,292,963             |
| Transfers (out)                             | (23,747,768)          | (17,275,591)         | (48,195,452)         | (64,687,652)         | (51,292,963)           |
| 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            | 7,554,867              |
| <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>6,526,039</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>\$ (46,916,053)</b> |

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

|   | 8/31/24               | 9/30/24               | 10/31/24              | 11/30/24              | 12/31/24              | 1/31/25               |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                             |                       |                       |                       |                       |                       |                       |
| Property taxes                              | \$ 225,531            | \$ (151,565)          | \$ 274,634            | \$ 824,198            | \$ 37,443,546         | \$ 199,867,158        |
| Fines and fees                              | 4,029,544             | 4,921,563             | 3,160,981             | 3,388,299             | 4,146,128             | 3,713,140             |
| Intergovernmental                           | 1,050,565             | 15,383,153            | 3,362,802             | 1,459,164             | 9,853,430             | 3,710,267             |
| Earnings on investments                     | 900,820               | 987,392               | 272,567               | 685,033               | 448,071               | 1,155,239             |
| Miscellaneous                               | 1,295,498             | (333,974)             | 1,283,758             | 1,658,286             | 2,017,245             | 1,456,197             |
| <b>Total Revenues</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>209,902,001</b>    |
| <b>Expenditures</b>                         |                       |                       |                       |                       |                       |                       |
| Current:                                    |                       |                       |                       |                       |                       |                       |
| General administration                      | 10,620,735            | 14,753,808            | 5,806,446             | 6,270,088             | 9,179,486             | 10,993,012            |
| Financial administration                    | 1,556,972             | 1,396,996             | 1,125,558             | 1,135,414             | 1,205,792             | 1,720,241             |
| Administration of justice                   | 12,963,323            | 10,810,233            | 9,105,453             | 9,181,000             | 11,078,225            | 13,852,484            |
| Construction and maintenance                | 449,815               | 661,074               | 293,053               | 325,811               | 323,521               | 464,047               |
| Health and human services                   | 6,784,977             | 8,111,541             | 2,718,541             | 4,082,610             | 4,867,719             | 5,869,248             |
| Cooperative services                        | 100,789               | 196,039               | 64,876                | 77,700                | 76,193                | 109,481               |
| Public safety                               | 8,671,372             | 10,193,946            | 6,235,364             | 6,587,396             | 6,686,941             | 9,590,696             |
| Parks and recreation                        | 532,870               | 590,493               | 366,115               | 406,889               | 706,309               | 831,528               |
| Libraries and education                     | 2,328,030             | 1,927,518             | 1,524,386             | 1,746,111             | 2,024,520             | 2,319,878             |
| <b>Capital Outlay</b>                       | <b>1,032,995</b>      | <b>1,117,356</b>      | <b>(860,009)</b>      | <b>1,113,177</b>      | <b>957,374</b>        | <b>578,530</b>        |
| Debt issuance costs                         | -                     | -                     | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</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>46,329,145</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>(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>163,572,856</b>    |
| <b>Other Financing Sources (Uses)</b>       |                       |                       |                       |                       |                       |                       |
| Transfers in                                | -                     | -                     | -                     | -                     | 4,910,612             | -                     |
| Transfers (out)                             | (1,450,000)           | (26,500,861)          | (2,900,000)           | (153,312)             | (1,831,546)           | (1,831,546)           |
| Debt issuance                               | -                     | -                     | -                     | -                     | -                     | -                     |
| <b>Total Other Financing Sources (Uses)</b> | <b>(1,450,000)</b>    | <b>(26,500,861)</b>   | <b>(2,900,000)</b>    | <b>(153,312)</b>      | <b>3,079,066</b>      | <b>(1,831,546)</b>    |
| Net Change in Fund Balances                 | (38,989,920)          | (55,453,296)          | (20,925,041)          | (23,064,528)          | 19,881,406            | 161,741,310           |
| <b>Fund Balances, Beginning of Period</b>   | <b>245,358,003</b>    | <b>206,368,083</b>    | <b>150,914,787</b>    | <b>129,989,746</b>    | <b>106,925,218</b>    | <b>126,806,624</b>    |
| <b>Fund Balances, End of Period</b>         | <b>\$ 206,368,083</b> | <b>\$ 150,914,787</b> | <b>\$ 129,989,746</b> | <b>\$ 106,925,218</b> | <b>\$ 126,806,624</b> | <b>\$ 288,547,934</b> |



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

|   | 2/28/25               | 3/31/25               | 4/30/25               | 5/31/25               | 6/30/25               | 7/31/25               |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                             |                       |                       |                       |                       |                       |                       |
| Property taxes                              | \$ 92,988,385         | \$ 6,108,003          | \$ 2,651,320          | \$ (130,193)          | \$ 325,785            | \$ 1,332,978          |
| Fines and fees                              | 3,994,647             | 4,138,143             | 4,094,557             | 3,515,703             | 11,454,666            | 4,189,495             |
| Intergovernmental                           | 4,863,045             | 404,533               | 4,046,631             | 4,590,572             | 3,135,646             | 4,361,483             |
| Earnings on investments                     | 1,583,941             | 783,686               | 2,863,224             | 246,148               | 1,985,284             | 553,470               |
| Miscellaneous                               | 1,485,289             | 1,488,182             | 1,762,995             | 1,423,714             | 2,185,049             | 1,508,878             |
| <b>Total Revenues</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>11,946,304</b>     |
| <b>Expenditures</b>                         |                       |                       |                       |                       |                       |                       |
| Current:                                    |                       |                       |                       |                       |                       |                       |
| General administration                      | 8,146,963             | 13,584,350            | 6,187,396             | 7,533,728             | 11,309,238            | 8,907,975             |
| Financial administration                    | 1,284,093             | 1,204,019             | 1,216,151             | 1,172,515             | 1,236,657             | 1,252,481             |
| Administration of justice                   | 10,218,520            | 10,396,497            | 10,476,980            | 10,324,165            | 10,976,899            | 10,617,160            |
| Construction and maintenance                | 364,740               | 395,004               | 365,589               | 350,405               | 376,231               | 376,236               |
| Health and human services                   | 4,970,048             | 5,010,813             | 5,357,694             | 4,705,333             | 4,945,001             | 4,435,449             |
| Cooperative services                        | 82,414                | 176,141               | 173,101               | 81,995                | 85,182                | 169,790               |
| Public safety                               | 6,844,914             | 6,717,195             | 7,165,090             | 7,111,764             | 7,847,760             | 7,244,134             |
| Parks and recreation                        | 455,891               | 412,438               | 1,047,217             | 453,343               | 578,488               | 488,584               |
| Libraries and education                     | 1,888,575             | 1,627,035             | 1,791,968             | 1,642,970             | 1,654,801             | 1,736,868             |
| <b>Capital Outlay</b>                       | <b>1,272,831</b>      | <b>178,355</b>        | <b>479,206</b>        | <b>355,773</b>        | <b>747,293</b>        | <b>177,280</b>        |
| Debt issuance costs                         | -                     | -                     | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</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>35,405,957</b>     |
| <b>Excess (Deficiency) of Revenues</b>      |                       |                       |                       |                       |                       |                       |
| <b>Over (Under) Expenditures</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>(23,459,653)</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>23,093,454</b>     | <b>(1,831,546)</b>    | <b>(1,831,546)</b>    | <b>(1,831,546)</b>    | <b>(1,831,546)</b>    |
| Net Change in Fund Balances                 | 67,554,772            | (3,685,846)           | (20,673,211)          | (25,917,593)          | (22,502,666)          | (25,291,199)          |
| <b>Fund Balances, Beginning of Period</b>   | <b>288,547,934</b>    | <b>356,102,706</b>    | <b>352,416,860</b>    | <b>331,743,649</b>    | <b>305,826,056</b>    | <b>283,323,390</b>    |
| <b>Fund Balances, End of Period</b>         | <b>\$ 356,102,706</b> | <b>\$ 352,416,860</b> | <b>\$ 331,743,649</b> | <b>\$ 305,826,056</b> | <b>\$ 283,323,390</b> | <b>\$ 258,032,191</b> |

