

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

**For the Eleven Months Ended August 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
<b>Component Unit Financial Statements</b>	
Statement of Net Position (Deficit)	71
Statement of Revenues, Expenses, and Changes in Net Position (Deficit)	72
<b>Other Schedules</b>	
Schedule of Cash, Cash Equivalents and Investments	76
Schedule Of Bonds, Notes and Other Debt Payable	77
<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

October 24, 2025

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


The Monthly Financial Report (the "MFR") for the Eleven Months Ended August 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**

August 31, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 420,487,401	\$ 424,288	\$ 420,911,689	\$ 181,047,080
Investments	269,424,664	-	269,424,664	425,462,584
Receivables:				
Taxes, net	14,502,291	-	14,502,291	-
Grants	6,292,431	-	6,292,431	-
Fines and fees	47,917,190	-	47,917,190	-
Other	23,553,214	526,611	24,079,825	8,468,379
Internal Balances	7,326,902	(7,326,902)	-	-
Prepaid items	83,508	76,715	160,223	-
Due from component units	1,931,297	-	1,931,297	-
Capital assets, not being depreciated	939,650,432	-	939,650,432	174,149,999
Capital assets, net of accumulated depreciation	3,334,369,182	3,416,882	3,337,786,064	406,612,110
<b>Total Assets</b>	<b>5,065,538,512</b>	<b>(2,882,406)</b>	<b>5,062,656,106</b>	<b>1,195,740,152</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	(1,457,805)	-	(1,457,805)	1,262,257
Deferred outflows related to post-employment benefits	99,566,963	-	99,566,963	-
<b>Total Deferred Outflows of Resources</b>	<b>98,109,158</b>	<b>-</b>	<b>98,109,158</b>	<b>1,262,257</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	33,614,249	819,864	34,434,113	649,693
Retainage payable	12,803,119	-	12,803,119	2,235,719
Accrued interest payable	5,002,196	-	5,002,196	1,662,494
Unearned revenues	20,527,969	145,219	20,673,188	125,000
Due to primary government	-	-	-	1,931,298
Due to other governments	6,286,863	-	6,286,863	-
<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	1,319,430,820	-	1,319,430,820	713,318,748
Net pension liability	12,713,255	-	12,713,255	-
Total OPEB liability	303,244,117	-	303,244,117	-
<b>Total Liabilities</b>	<b>1,792,974,972</b>	<b>965,083</b>	<b>1,793,940,055</b>	<b>737,952,952</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	26,425,088
Deferred inflows related to post-employment benefits	331,595,986	-	331,595,986	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>331,595,986</b>	<b>-</b>	<b>331,595,986</b>	<b>39,240,104</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	3,081,802,085	3,494,720	3,085,296,805	99,781,931
Restricted for:				
Debt service	59,518,193	-	59,518,193	41,342,968
Construction and maintenance	57,950,051	-	57,950,051	-
Other	23,862,127	-	23,862,127	-
Unrestricted	(184,055,744)	(7,342,209)	(191,397,953)	278,684,454
<b>Total Net Position</b>	<b>\$ 3,039,076,712</b>	<b>\$ (3,847,489)</b>	<b>\$ 3,035,229,223</b>	<b>\$ 419,809,353</b>

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the Eleven Months Ended August 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	\$ 106,376,703	\$ 11,338,085	\$ 11,970,679	\$ -
Financial administration	14,372,057	9,090,338	-	-
Administration of justice	158,310,698	12,674,060	10,171,918	-
Construction and maintenance	168,104,756	6,851,503	-	11,565,400
Health and human services	69,278,160	16,855,769	40,639,924	-
Cooperative services	1,314,068	-	-	-
Public safety	97,864,787	17,171,049	4,683,873	-
Parks and recreation	13,904,269	(15,550)	1,073,268	-
Libraries and education	22,057,137	58,490	62,747	-
Interest on long-term debt	54,174,456	-	-	-
<b>Total governmental activities</b>	<u>705,757,091</u>	<u>74,023,744</u>	<u>68,602,409</u>	<u>11,565,400</u>
<b>Business-Type Activities</b>				
EPICenter Operations	6,469,843	3,850,127	1,000,000	-
<b>Total Primary Government</b>	<u>\$ 712,226,934</u>	<u>\$ 77,873,871</u>	<u>\$ 69,602,409</u>	<u>\$ 11,565,400</u>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	43,036,710	60,978,988	-	-
FB Grand Parkway Toll Road Authority	19,919,885	40,954,287	-	12,580
Non-Major Discretely Presented Component Units	-	-	-	-
<b>Total Component Units</b>	<u>\$ 62,956,595</u>	<u>\$ 101,933,275</u>	<u>\$ -</u>	<u>\$ 12,580</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Eleven Months Ended August 31, 2025**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (83,067,939)		\$ (83,067,939)	
Financial administration	(5,281,719)		(5,281,719)	
Administration of justice	(135,464,720)		(135,464,720)	
Construction and maintenance	(149,687,853)		(149,687,853)	
Health and human services	(11,782,467)		(11,782,467)	
Cooperative services	(1,314,068)		(1,314,068)	
Public safety	(76,009,865)		(76,009,865)	
Parks and recreation	(12,846,551)		(12,846,551)	
Libraries and education	(21,935,900)		(21,935,900)	
Interest on long-term debt	(54,174,456)		(54,174,456)	
<b>Total governmental activities</b>	<b>(551,565,538)</b>		<b>(551,565,538)</b>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (1,619,716)	(1,619,716)	
<b>Total Primary Government</b>	<b>(551,565,538)</b>	<b>(1,619,716)</b>	<b>(553,185,254)</b>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				17,942,278
FB Grand Parkway Toll Road Authority				21,046,982
Non-Major Discretely Presented				-
Component Units				-
<b>Total Component Units</b>				<b>38,989,260</b>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	504,157,478	-	504,157,478	1,343,972
Sales and use taxes	18,258,559	-	18,258,559	-
Earnings on investments	29,158,875	-	29,158,875	17,470,995
Miscellaneous	7,492,816	-	7,492,816	-
<b>Total General Revenues</b>	<b>559,067,728</b>	<b>-</b>	<b>559,067,728</b>	<b>18,814,967</b>
Changes in Net Position	7,502,190	(1,619,716)	5,882,474	57,804,227
<b>Net Position, Beginning of Year, as restated</b>	<b>3,031,574,522</b>	<b>(2,227,773)</b>	<b>3,029,346,749</b>	<b>362,005,126</b>
<b>Net Position, End of Period</b>	<b>\$ 3,039,076,712</b>	<b>\$ (3,847,489)</b>	<b>\$ 3,035,229,223</b>	<b>\$ 419,809,353</b>

**FORT BEND COUNTY, TEXAS**

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

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>FBC Assistance Districts</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 41,686,610	\$ 5,900,977	\$ 248,124,031	\$ 48,131,731
Investments	126,885,048	33,158,274	23,196,515	44,882,260
Taxes receivable, net	10,489,631	3,050,442	-	-
Grants receivable	3,984,902	-	-	-
Fines and fees receivable	47,917,190	-	-	-
Other receivables	570,815	22,410,696	-	16,880
Due from other funds	76,927,993	-	-	-
Due from component units	1,931,297	-	-	-
Prepaid items	52,673	-	-	-
<b>Total Assets</b>	<u>\$ 310,446,159</u>	<u>\$ 64,520,389</u>	<u>\$ 271,320,546</u>	<u>\$ 93,030,871</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 12,596,561	\$ -	\$ 618,824	\$ -
Accrued payroll	9,968,978	-	-	-
Retainage payable	350,981	-	12,348,536	18,004
Due to other funds	409,220	-	63,166,941	17,713
Due to other governments	2,700,666	-	-	-
Unearned revenues	5,515,429	-	-	-
<b>Total Liabilities</b>	<u>31,541,835</u>	<u>-</u>	<u>76,134,301</u>	<u>35,717</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	10,489,631	3,050,442	-	-
Unavailable revenue-other	47,917,190	22,848,002	-	-
<b>Total Deferred Inflows of Resources</b>	<u>58,406,821</u>	<u>25,898,444</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	52,673	-	-	-
Restricted	7,547,792	38,621,945	195,186,245	92,995,154
Committed	19,764,306	-	-	-
Unassigned	193,132,733	-	-	-
<b>Total Fund Balances</b>	<u>220,497,503</u>	<u>38,621,945</u>	<u>195,186,245</u>	<u>92,995,154</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 310,446,159</u>	<u>\$ 64,520,389</u>	<u>\$ 271,320,546</u>	<u>\$ 93,030,871</u>

**FORT BEND COUNTY, TEXAS**

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

	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>		
<b>Assets</b>				
Cash and cash equivalents	\$ 56,261,641	\$ 400,104,990		
Investments	41,302,569	269,424,666		
Taxes receivable, net	962,218	14,502,291		
Grants receivable	2,307,530	6,292,432		
Fines and fees receivable	-	47,917,190		47,917,190
Other receivables	1,253,392	24,251,783		(8,297,709)
Due from other funds	413,470	77,341,463	9,052,942	86,394,405
Due from component units	-	1,931,297		-
Prepaid items	9,335	62,008		
<b>Total Assets</b>	<b>\$ 102,510,155</b>	<b>\$ 841,828,120</b>		
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 509,828	\$ 13,725,213	\$ -	
Accrued payroll	-	9,968,978		
Retainage payable	85,598	12,803,119		
Due to other funds	14,610,852	78,204,726	8,189,679	86,394,405
Due to other governments	3,697,505	6,398,171		
Unearned revenues	15,549,406	21,064,835		
<b>Total Liabilities</b>	<b>34,453,189</b>	<b>142,165,042</b>		
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	962,217	14,502,290		
Unavailable revenue-other	-	70,765,192		
<b>Total Deferred Inflows of Resources</b>	<b>962,217</b>	<b>85,267,482</b>		
<b>Fund Balances</b>				
Nonspendable	9,335	62,008	\$62.0	
Restricted	67,085,415	401,436,551	\$401.4	\$7.5
Committed	-	19,764,306	\$19.8	
Unassigned	-	193,132,733	\$193.1	\$193.1
<b>Total Fund Balances</b>	<b>67,094,750</b>	<b>614,395,597</b>	\$614.4	total fund balance
			\$38.6	Debt Svc FB
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 102,510,156</b>	<b>\$ 841,828,121</b>	51.6%	% of general fund balar
			\$193.1	



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

Total fund balances, governmental funds	\$ 614,395,597
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.	4,273,580,490
Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds.	85,267,477
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	(1,272,254,512)
Deferred charges on debt refunding	(1,457,805)
Compensated absences	(13,291,819)
Premiums on issuance of debt	(113,236,873)
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	(12,713,255)
Total Other post-employment benefits ("OPEB") liability	(303,244,117)
Deferred outflows related to post-employment activities	99,566,963
Deferred inflows related to post-employment activities	(331,595,986)
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.	19,062,748
	<hr/>
Net Position of Governmental Activities	<u>\$ 3,039,076,712</u>

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

For the Eleven Months Ended August 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	FBC Assistance Districts
<b>Revenues</b>				
Property taxes	\$ 343,019,096	\$ 129,823,225	\$ -	\$ -
Sales and use taxes	677,851	-	-	17,580,708
Fines and fees	49,918,262	-	-	-
Intergovernmental	43,551,335	4,042,088	1,479,842	-
Earnings on investments	12,036,691	2,622,511	8,049,055	3,338,148
Miscellaneous	18,084,247	1,317,680	49,427	-
<b>Total Revenues</b>	<b>467,287,482</b>	<b>137,805,504</b>	<b>9,578,324</b>	<b>20,918,856</b>
<b>Expenditures</b>				
Current:				
General administration	97,906,856	-	1,121,254	-
Financial administration	14,196,964	-	46,212	-
Administration of justice	120,393,246	-	225,272	-
Construction and maintenance	4,117,917	-	44,862,391	3,153,070
Health and human services	53,377,109	-	354,949	-
Cooperative services	1,205,431	-	-	-
Public safety	82,467,981	-	1,863,927	-
Parks and recreation	6,374,724	-	1,873,546	-
Libraries and education	20,153,527	-	-	-
<b>Capital Outlay</b>	<b>5,209,396</b>	<b>7,554,867</b>	<b>170,575,564</b>	<b>39,150</b>
<b>Debt Service:</b>				
Principal	-	72,381,468	-	-
Interest and fiscal charges	-	52,003,881	-	-
Debt issuance costs	-	550,315	1,585,011	-
<b>Total Expenditures</b>	<b>405,403,151</b>	<b>132,490,531</b>	<b>222,508,126</b>	<b>3,192,220</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>61,884,331</b>	<b>5,314,973</b>	<b>(212,929,802)</b>	<b>17,726,636</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	29,835,612	6,351,671	-	-
Transfers (out)	(22,137,226)	(24,925,000)	-	(3,751,671)
General obligation bonds and notes issued	-	-	197,940,000	-
Refunding bonds issued	-	61,309,960	-	-
Premium on general obligation bonds issued	-	3,084,209	13,652,195	-
Lease and capital financing initiation	-	7,554,867	-	-
Payment to refunded bond escrow agent	-	(63,711,927)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>7,698,386</b>	<b>(10,336,220)</b>	<b>211,592,195</b>	<b>(3,751,671)</b>
Net Change in Fund Balances	69,582,717	(5,021,247)	(1,337,607)	13,974,965
<b>Fund Balances, Beginning of Year</b>	<b>150,914,786</b>	<b>43,643,192</b>	<b>196,523,852</b>	<b>79,020,191</b>
<b>Fund Balances, End of Period</b>	<b>\$ 220,497,503</b>	<b>\$ 38,621,945</b>	<b>\$ 195,186,245</b>	<b>\$ 92,995,156</b>

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

For the Eleven Months Ended August 31, 2025

	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>		
Property taxes	\$ 29,564,575	\$ 502,406,896
Sales taxes	-	18,258,559
Fines and fees	10,156,028	60,074,290
Intergovernmental	34,423,247	83,496,512
Earnings on investments	3,107,650	29,154,055
Miscellaneous	3,872,349	23,323,703
<b>Total Revenues</b>	<b>81,123,849</b>	<b>716,714,015</b>
<b>Expenditures</b>		
Current:		
General administration	2,718,331	101,746,441
Financial administration	5,307	14,248,483
Administration of justice	31,271,297	151,889,815
Construction and maintenance	38,395,358	90,528,736
Health and human services	7,916,669	61,648,727
Cooperative services	-	1,205,431
Public safety	4,242,321	88,574,229
Parks and recreation	-	8,248,270
Libraries and education	65,602	20,219,129
<b>Capital Outlay</b>	<b>5,139,927</b>	<b>188,518,904</b>
<b>Debt Service:</b>		
Principal	-	72,381,468
Interest and fiscal charges	-	52,003,881
Debt issuance costs	-	2,135,326
<b>Total Expenditures</b>	<b>89,754,812</b>	<b>853,348,840</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(8,630,963)</b>	<b>(136,634,825)</b>
<b>Other Financing Sources (Uses)</b>		
Transfers in	19,537,226	55,724,509
Transfers (out)	(4,910,612)	(55,724,509)
General obligation bonds and notes issued	-	197,940,000
Refunding bonds issued	-	61,309,960
Premium on general obligation bonds issued	-	16,736,404
Lease and capital financing initiation	-	7,554,867
Payment to refunded bond escrow agent	-	(63,711,927)
<b>Total Other Financing Sources (Uses)</b>	<b>14,626,614</b>	<b>219,829,304</b>
Net Change in Fund Balances	5,995,651	83,194,479
<b>Fund Balances, Beginning of Year</b>	<b>61,099,099</b>	<b>531,201,120</b>
<b>Fund Balances, End of Period</b>	<b>\$ 67,094,750</b>	<b>\$ 614,395,599</b>

**FORT BEND COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
For the Eleven Months Ended August 31, 2025**

Net change in fund balances - total governmental funds	\$ 83,194,479
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 \$192,985,639 was exceeded by depreciation of \$122,960,237 in the current period.	70,025,486
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:	
General obligation and refunding bonds	(257,035,000)
Premium on bonds issued	(16,736,404)
Leases and capital financing	(7,554,867)
Repayments:	
Principal repayments	72,381,468
Payments to escrow agent	65,085,521
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Other post-employment benefit ("OPEB") expense	
Amortization of bond premiums	(2,214,960)
Amortization of deferred charge on refunding	(1,505,521)
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.	(2,866,645)
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>(2,006,159)</u>
Change in net position of governmental activities	<u>\$ 7,502,190</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 ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

**CSCD – Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Sheriff's Commissary Fund**

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

**COVID Response Special Revenue Fund**

This fund accounts for revenues received and expended by the county through the various federal programs such as the Coronavirus Aid, Relief and Economic Security Act (CARES) and the American Rescue Plan Act of 2021 (ARPA). These funds are used for providing economic assistance for County residents, families, small businesses and jurisdictions. This includes Fund 9990.

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

	<b>Special Revenue Funds</b>				
	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 5,337,060	\$ 2,414,167	\$ 2,127,593	\$ 9,835,350	\$ 10,458,041
Investments	10,953,337	-	-	5,012,795	11,232,647
Taxes receivable, net	-	-	-	603,332	358,886
Grants receivable	-	-	28,164	-	-
Other receivables	-	-	44,275	57,686	1,151,431
Due from other funds	-	-	-	16,678	-
<b>Total Assets</b>	<b>\$ 16,290,397</b>	<b>\$ 2,414,167</b>	<b>\$ 2,200,677</b>	<b>\$ 15,531,016</b>	<b>\$ 23,201,005</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,500	\$ 475,340
Retainage payable	-	-	-	-	-
Due to other funds	-	-	3,799,966	3,300,516	1,904,597
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>3,799,966</b>	<b>3,314,016</b>	<b>2,379,937</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	603,331	358,886
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>603,331</b>	<b>358,886</b>
<b>Fund Balances:</b>					
Restricted	16,290,397	2,414,167	(1,599,934)	11,608,494	20,462,182
<b>Total Fund Balances</b>	<b>16,290,397</b>	<b>2,414,167</b>	<b>(1,599,289)</b>	<b>11,613,669</b>	<b>20,462,182</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 16,290,397</b>	<b>\$ 2,414,167</b>	<b>\$ 2,200,677</b>	<b>\$ 15,531,016</b>	<b>\$ 23,201,005</b>

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Assets</b>					
Cash and cash equivalents	\$ 44,712	\$ 187,572	\$ 606,520	\$ 7,944	\$ 87,715
Investments	-	1,095,334	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	56,144	834	-	-
<b>Total Assets</b>	<b>\$ 44,712</b>	<b>\$ 1,339,050</b>	<b>\$ 607,354</b>	<b>\$ 7,944</b>	<b>\$ 87,715</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	961	99,821	6,965	100	767
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>961</b>	<b>99,821</b>	<b>6,965</b>	<b>100</b>	<b>767</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	43,751	1,239,229	600,389	7,844	86,948
<b>Total Fund Balances</b>	<b>43,751</b>	<b>1,239,229</b>	<b>600,389</b>	<b>7,844</b>	<b>86,948</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 44,712</b>	<b>\$ 1,339,050</b>	<b>\$ 607,354</b>	<b>\$ 7,944</b>	<b>\$ 87,715</b>

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

	Special Revenue Funds				
	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee	District Attorney Special Fun Run
<b>Assets</b>					
Cash and cash equivalents	\$ 208,574	\$ 56,288	\$ 188,790	\$ 93,213	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	1,180	-	-	10	-
<b>Total Assets</b>	<u>\$ 209,754</u>	<u>\$ 56,288</u>	<u>\$ 188,790</u>	<u>\$ 93,223</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Restricted	209,754	56,288	188,790	93,223	-
<b>Total Fund Balances</b>	<u>209,754</u>	<u>56,288</u>	<u>188,790</u>	<u>93,223</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 209,754</u>	<u>\$ 56,288</u>	<u>\$ 188,790</u>	<u>\$ 93,223</u>	<u>\$ -</u>

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

	<b>Special Revenue Funds</b>				
	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 22,188	\$ 5,791,755	\$ 118,597	\$ 1,056,896	\$ 7,284,436
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	173,152	-	-	-
<b>Total Assets</b>	<b>\$ 22,188</b>	<b>\$ 5,964,907</b>	<b>\$ 118,597</b>	<b>\$ 1,056,896</b>	<b>\$ 7,287,386</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	3,773	58,539	1,412	29,641	30,080
Due to other governments	-	-	-	-	3,202,067
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,773</b>	<b>58,539</b>	<b>1,412</b>	<b>29,641</b>	<b>3,232,147</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	18,415	5,906,368	117,185	1,027,255	4,052,289
<b>Total Fund Balances</b>	<b>18,415</b>	<b>5,906,368</b>	<b>117,185</b>	<b>1,027,255</b>	<b>4,055,239</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 22,188</b>	<b>\$ 5,964,907</b>	<b>\$ 118,597</b>	<b>\$ 1,056,896</b>	<b>\$ 7,287,386</b>

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

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 24,240	\$ 219,690	\$ 94	\$ 150,149	\$ (265,815)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	1,037	2,191,041
Other receivables	-	-	-	-	-
Due from other funds	40	-	-	-	-
<b>Total Assets</b>	<u>\$ 24,280</u>	<u>\$ 220,255</u>	<u>\$ 94</u>	<u>\$ 151,186</u>	<u>\$ 1,925,226</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	411,516
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	1,513,710
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,925,226</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	24,280	219,690	94	151,186	-
<b>Total Fund Balances</b>	<u>24,280</u>	<u>220,255</u>	<u>94</u>	<u>151,186</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 24,280</u>	<u>\$ 220,255</u>	<u>\$ 94</u>	<u>\$ 151,186</u>	<u>\$ 1,925,226</u>

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

	<b>Special Revenue Funds</b>				
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 233,656	\$ 50,088	\$ 127,869	\$ 2,187,388	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	87,288	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 233,656</b>	<b>\$ 50,088</b>	<b>\$ 127,869</b>	<b>\$ 2,274,676</b>	<b>\$ 827,079</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	201	5,997	2,006,273	-
Due to other governments	-	-	-	-	-
Unearned revenues	233,656	49,887	-	268,403	-
<b>Total Liabilities</b>	<b>233,656</b>	<b>50,088</b>	<b>5,997</b>	<b>2,274,676</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	-	-	121,872	-	827,079
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>121,872</b>	<b>-</b>	<b>827,079</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 233,656</b>	<b>\$ 50,088</b>	<b>\$ 127,869</b>	<b>\$ 2,274,676</b>	<b>\$ 827,079</b>

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

	<u>Special Revenue Funds</u>			
	<u>Adult Probation - State Funds</u>	<u>Sheriff Commissary Fund</u>	<u>COVID Response Fund</u>	<u>Totals Non-major Special Revenue Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 3,326,541	\$ 3,445,587	\$ 7,664	\$ 56,261,641
Investments	-	-	13,008,456	41,302,569
Taxes receivable, net	-	-	-	962,218
Grants receivable	-	-	-	2,307,530
Other receivables	-	-	-	1,253,392
Due from other funds	164,392	1,040	-	413,470
<b>Total Assets</b>	<u>\$ 3,490,933</u>	<u>\$ 3,446,627</u>	<u>\$ 13,016,120</u>	<u>\$ 102,510,155</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 20,988	\$ -	\$ -	\$ 509,828
Retainage payable	-	-	85,598	85,598
Due to other funds	443,614	33,009	2,473,104	14,610,852
Due to other governments	-	495,438	-	3,697,505
Unearned revenues	3,026,332	-	10,457,418	15,549,406
<b>Total Liabilities</b>	<u>3,490,934</u>	<u>528,447</u>	<u>13,016,120</u>	<u>34,453,189</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	962,217
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>962,217</u>
<b>Fund Balances:</b>				
Restricted	-	2,918,180	-	67,085,415
<b>Total Fund Balances</b>	<u>-</u>	<u>2,918,180</u>	<u>-</u>	<u>67,094,750</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,490,934</u>	<u>\$ 3,446,627</u>	<u>\$ 13,016,120</u>	<u>\$ 102,510,156</u>

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

	Special Revenue Funds				
	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge	Drainage District
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 17,868,239	\$ 11,696,336
Fines and fees	-	-	-	5,883,262	-
Intergovernmental	510,367	961,357	355,639	480,589	5,221,802
Earnings on investments	624,049	68,833	118,882	578,563	787,491
Miscellaneous	-	-	1,695	243,882	32,763
<b>Total Revenues</b>	<u>1,134,416</u>	<u>1,030,190</u>	<u>476,216</u>	<u>25,054,535</u>	<u>17,738,392</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	376,036
Financial administration	-	-	-	-	-
Administration of justice	-	(1)	20,096,448	-	-
Construction and maintenance	-	104,872	1	24,525,866	8,939,035
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	46,095	81,937	3,393,037
<b>Total Expenditures</b>	<u>-</u>	<u>104,871</u>	<u>20,142,544</u>	<u>24,607,803</u>	<u>12,708,108</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,134,416	925,319	(19,666,328)	446,732	5,030,284
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	19,383,914	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>19,383,914</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,134,416	925,319	(282,414)	446,732	5,030,284
<b>Fund Balances, Beginning of Year</b>	<u>15,155,981</u>	<u>1,488,848</u>	<u>(1,316,875)</u>	<u>11,166,937</u>	<u>15,431,898</u>
<b>Fund Balances, End of Period</b>	<u>\$ 16,290,397</u>	<u>\$ 2,414,167</u>	<u>\$ (1,599,289)</u>	<u>\$ 11,613,669</u>	<u>\$ 20,462,182</u>

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

	Special Revenue Funds				
	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission	Library Donations
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	556,633	104,385	-	-
Intergovernmental	-	-	99,795	-	-
Earnings on investments	112	45,938	1,238	19	234
Miscellaneous	27,115	-	-	-	53,015
<b>Total Revenues</b>	<u>27,227</u>	<u>602,571</u>	<u>205,418</u>	<u>19</u>	<u>53,249</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	1,190	-
Financial administration	-	-	-	-	-
Administration of justice	-	586,878	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	13,244	-	-	-	-
Public safety	-	-	114,518	-	-
Libraries and education	-	-	-	-	65,602
<b>Capital Outlay</b>	-	-	-	-	-
<b>Total Expenditures</b>	<u>13,244</u>	<u>586,878</u>	<u>114,518</u>	<u>1,190</u>	<u>65,602</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>13,983</u>	<u>15,693</u>	<u>90,900</u>	<u>(1,171)</u>	<u>(12,353)</u>
<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	13,983	15,693	90,900	(1,171)	(12,353)
<b>Fund Balances, Beginning of Year</b>	<u>29,768</u>	<u>1,223,536</u>	<u>509,489</u>	<u>9,015</u>	<u>99,301</u>
<b>Fund Balances, End of Period</b>	<u>\$ 43,751</u>	<u>\$ 1,239,229</u>	<u>\$ 600,389</u>	<u>\$ 7,844</u>	<u>\$ 86,948</u>

**FORT BEND COUNTY, TEXAS**

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

	<b>Special Revenue Funds</b>				
	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>	<b>District Attorney Bad Check Collection Fee</b>	<b>District Attorney Special Fun Run</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	13,725	-	-	1,305	-
Intergovernmental	-	-	-	21,581	-
Earnings on investments	462	129	-	-	-
Miscellaneous	-	-	385	-	-
<b>Total Revenues</b>	<u>14,187</u>	<u>129</u>	<u>385</u>	<u>22,886</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	47,650	13,247	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	14,995	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>62,645</u>	<u>13,247</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>14,187</u>	<u>129</u>	<u>(62,260)</u>	<u>9,639</u>	<u>-</u>
<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	14,187	129	(62,260)	9,639	-
<b>Fund Balances, Beginning of Year</b>	<u>195,567</u>	<u>56,159</u>	<u>251,050</u>	<u>83,584</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 209,754</u>	<u>\$ 56,288</u>	<u>\$ 188,790</u>	<u>\$ 93,223</u>	<u>\$ -</u>

**FORT BEND COUNTY, TEXAS**

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

	<b>Special Revenue Funds</b>				
	<b>County Attorney Salary Supplement</b>	<b>Records Management- County</b>	<b>VIT Interest</b>	<b>Elections Contract</b>	<b>Asset Forfeitures</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	1,798,503	-	-	-
Intergovernmental	70,000	-	-	-	317,030
Earnings on investments	182	-	4,095	2,446	76,235
Miscellaneous	-	-	17,015	464,301	1,510,346
<b>Total Revenues</b>	<u>70,182</u>	<u>1,798,503</u>	<u>21,110</u>	<u>466,747</u>	<u>1,903,611</u>
<b>Expenditures</b>					
Current:					
General administration	130,253	1,555,907	1	654,944	-
Financial administration	-	-	5,307	-	-
Administration of justice	-	363,339	-	-	176,481
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	2,450,429
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	227,788
<b>Total Expenditures</b>	<u>130,253</u>	<u>1,919,246</u>	<u>5,308</u>	<u>654,944</u>	<u>2,854,698</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(60,071)	(120,743)	15,802	(188,197)	(951,087)
<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	(60,071)	(120,743)	15,802	(188,197)	(951,087)
<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>\$ 18,415</u>	<u>\$ 5,906,368</u>	<u>\$ 117,185</u>	<u>\$ 1,027,255</u>	<u>\$ 4,055,239</u>

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

	<b>Special Revenue Funds</b>				
	<b>County Child Abuse Prevention</b>	<b>Law Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV- E Foster Care</b>	<b>Child Protective Services</b>	<b>Community Development Combined Funds</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	541	-	-	-	-
Intergovernmental	-	117,211	94	6,716	7,703,003
Earnings on investments	-	420	-	402	-
Miscellaneous	-	-	-	300	-
<b>Total Revenues</b>	<u>541</u>	<u>117,631</u>	<u>94</u>	<u>7,418</u>	<u>7,703,003</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	4,825,584
Health and human services	-	-	-	137,358	2,877,419
Public safety	-	51,313	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>51,313</u>	<u>-</u>	<u>137,358</u>	<u>7,703,003</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	541	66,318	94	(129,940)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	153,312	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,312</u>	<u>-</u>
Net Change in Fund Balances	541	66,318	94	23,372	-
<b>Fund Balances, Beginning of Year</b>	<u>23,739</u>	<u>153,937</u>	<u>-</u>	<u>127,814</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ 24,280</u>	<u>\$ 220,255</u>	<u>\$ 94</u>	<u>\$ 151,186</u>	<u>\$ -</u>

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

	<b>Special Revenue Funds</b>				
	<b>Child Support Title IV-D Reimbursement</b>	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre-trial Bond</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	1,761	95,436	52,364	4,204,976	-
Earnings on investments	1,690	40	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>3,451</u>	<u>95,476</u>	<u>52,364</u>	<u>4,204,976</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	3,450	-	137,371	4,204,976	-
Construction and maintenance	-	-	-	-	-
Health and human services	1	-	-	-	-
Public safety	-	95,476	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	10,700	-	-
<b>Total Expenditures</b>	<u>3,451</u>	<u>95,476</u>	<u>148,071</u>	<u>4,204,976</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	(95,707)	-	-
<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	-	-	(95,707)	-	-
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>217,579</u>	<u>-</u>	<u>827,079</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,872</u>	<u>\$ -</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 Eleven Months Ended August 31, 2025**

	Special Revenue Funds			
	Adult Probation - State Funds	Sheriff Commissary Fund	COVID Response Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 29,564,575
Fines and fees	1,797,674	-	-	10,156,028
Intergovernmental	3,703,515	-	10,500,011	34,423,247
Earnings on investments	173,482	-	622,708	3,107,650
Miscellaneous	8,702	1,512,830	-	3,872,349
<b>Total Revenues</b>	<u>5,683,373</u>	<u>1,512,830</u>	<u>11,122,719</u>	<u>81,123,849</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	2,718,331
Financial administration	-	-	-	5,307
Administration of justice	5,641,458	-	-	31,271,297
Construction and maintenance	-	-	-	38,395,358
Health and human services	-	-	4,888,647	7,916,669
Public safety	-	1,530,585	-	4,242,321
Libraries and education	-	-	-	65,602
<b>Capital Outlay</b>	41,915	-	1,323,460	5,139,927
<b>Total Expenditures</b>	<u>5,683,373</u>	<u>1,530,585</u>	<u>6,212,107</u>	<u>89,754,812</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(17,755)	4,910,612	(8,630,963)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	19,537,226
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(4,910,612)</u>	<u>14,626,614</u>
Net Change in Fund Balances	-	(17,755)	-	5,995,651
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>2,935,935</u>	<u>-</u>	<u>61,099,099</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 2,918,180</u>	<u>\$ -</u>	<u>\$ 67,094,750</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**  
**August 31, 2025**

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,667,124	\$ 4,642,175	\$ -
Investments	-	-	23,196,515	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 1,667,124</b>	<b>\$ 27,838,690</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 63,000	\$ -	\$ -
Retainage payable	-	314,804	4,094,095	87,661
Due to other funds	-	-	-	2,420,125
<b>Total Liabilities</b>	<b>-</b>	<b>377,804</b>	<b>4,094,095</b>	<b>2,507,786</b>
<b>Fund Balances</b>				
Restricted	-	1,289,320	23,744,595	(2,507,786)
<b>Total Fund Balances</b>	<b>-</b>	<b>1,289,320</b>	<b>23,744,595</b>	<b>(2,507,786)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
	<b>\$ -</b>	<b>\$ 1,667,124</b>	<b>\$ 27,838,690</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**  
**August 31, 2025**

	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
<b>Assets</b>				
Cash and cash equivalents	\$ 7,426,832	\$ 2,331,481	\$ 111,238	\$ 686,516
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 7,426,832</u>	<u>\$ 2,331,481</u>	<u>\$ 111,238</u>	<u>\$ 686,516</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	109,439	-	-	-
Due to other funds	360,640	74,175	111,238	-
<b>Total Liabilities</b>	<u>470,079</u>	<u>74,175</u>	<u>111,238</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>6,956,753</u>	<u>2,257,306</u>	<u>-</u>	<u>686,516</u>
<b>Total Fund Balances</b>	<u>6,956,753</u>	<u>2,257,306</u>	<u>-</u>	<u>686,516</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
	<u>\$ 7,426,832</u>	<u>\$ 2,331,481</u>	<u>\$ 111,238</u>	<u>\$ 686,516</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**  
**August 31, 2025**

	<u>Parks Bond Projects, Seires 2025</u>	<u>Parks Bond Projects, Series 2024</u>	<u>Tax Note, Series 2022</u>	<u>Unlimited Tax Road Bonds, Series 2023</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 30,066,195	\$ 82,426	\$ 19,105,430	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 30,066,195</u>	<u>\$ 82,426</u>	<u>\$ 19,105,430</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 555,824	\$ -
Retainage payable	655,169	-	292,045	-
Due to other funds	6,565,036	82,425	685,185	-
<b>Total Liabilities</b>	<u>7,220,205</u>	<u>82,425</u>	<u>1,533,054</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	22,845,990	1	17,572,376	-
<b>Total Fund Balances</b>	<u>22,845,990</u>	<u>1</u>	<u>17,572,376</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 30,066,195</u>	<u>\$ 82,426</u>	<u>\$ 19,105,430</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**  
**August 31, 2025**

	Certificates of Obligation, Series 2024	Certificate of Obligation, Series 2025	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 13	\$ 100,704,371	\$ 735,665	\$ 80,564,565	\$ 248,124,031
Investments	-	-	-	-	23,196,515
Other receivables	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 13</u>	<u>\$ 100,704,371</u>	<u>\$ 735,665</u>	<u>\$ 80,564,565</u>	<u>\$ 271,320,546</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	1,024,606	-	5,770,717	12,348,536
Due to other funds	1,814	24,144,096	-	28,722,207	63,166,941
<b>Total Liabilities</b>	<u>1,814</u>	<u>25,168,702</u>	<u>-</u>	<u>34,492,924</u>	<u>76,134,301</u>
<b>Fund Balances</b>					
Restricted	(1,801)	75,535,669	735,665	46,071,641	195,186,245
<b>Total Fund Balances</b>	<u>(1,801)</u>	<u>75,535,669</u>	<u>735,665</u>	<u>46,071,641</u>	<u>195,186,245</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 13</u>	<u>\$ 100,704,371</u>	<u>\$ 735,665</u>	<u>\$ 80,564,565</u>	<u>\$ 271,320,546</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 Eleven Months Ended August 31, 2025**

	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	13,104	73,207	3,320,810	-
Miscellaneous	37,350	-	-	-
<b>Total Revenues</b>	<u>50,454</u>	<u>73,207</u>	<u>3,320,810</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>	-	(1)	61,142,876	2,503,170
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1,012,526)</u>	<u>(1)</u>	<u>61,140,276</u>	<u>2,507,786</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,062,980</u>	<u>73,208</u>	<u>(57,819,466)</u>	<u>(2,507,786)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,062,980	73,208	(57,819,466)	(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>\$ 1,289,320</u>	<u>\$ 23,744,595</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.

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

	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	374,270	137,992	252	27,991
Miscellaneous	-	-	3,197	-
<b>Total Revenues</b>	<u>374,270</u>	<u>137,992</u>	<u>3,449</u>	<u>27,991</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	437,340	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	2,352,993	2,309,750	(1,232,194)	-
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>2,790,333</u>	<u>2,309,750</u>	<u>(1,038,223)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(2,416,063)</u>	<u>(2,171,758)</u>	<u>1,041,672</u>	<u>27,991</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,416,063)	(2,171,758)	1,041,672	27,991
<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>\$ 6,956,753</u>	<u>\$ 2,257,306</u>	<u>\$ -</u>	<u>\$ 686,516</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 Eleven Months Ended August 31, 2025**

	Parks Bond Projects, Seires 2025	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	10,822	271,019	904,093	3,493
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>10,822</u>	<u>271,019</u>	<u>904,093</u>	<u>3,493</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	148	591	(13,498)	8,344
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	1,144,752	686,826	-	-
<b>Capital Outlay</b>	6,022,421	7,324,639	5,757,795	-
<b>Debt Service:</b>				
Bond issuance costs	265,680	-	-	-
<b>Total Expenditures</b>	<u>7,433,001</u>	<u>8,012,056</u>	<u>5,744,297</u>	<u>8,344</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(7,422,179)</u>	<u>(7,741,037)</u>	<u>(4,840,204)</u>	<u>(4,851)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	28,315,000	-	-	-
Premium on general obligation bonds issued	1,953,169	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>30,268,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	22,845,990	(7,741,037)	(4,840,204)	(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>\$ 22,845,990</u>	<u>\$ 1</u>	<u>\$ 17,572,376</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.

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

	<b>Certificates of Obligation, Series 2024</b>	<b>Certificate of Obligation, Series 2025</b>	<b>Unlimited Tax Road Bonds, Series 2024</b>	<b>Unlimited Tax Road Bonds, Series 2025</b>	<b>Totals Capital Projects Funds</b>
<b>Revenues</b>					
Intergovernmental	\$ 128,640	\$ -	\$ 1,351,202	\$ -	\$ 1,479,842
Earnings on investments	1,075,094	36,782	1,770,726	29,400	8,049,055
Miscellaneous	1,231	-	7,649	-	49,427
<b>Total Revenues</b>	<b>1,204,965</b>	<b>36,782</b>	<b>3,129,577</b>	<b>29,400</b>	<b>9,578,324</b>
<b>Expenditures</b>					
Current:					
General administration	1,121,254	-	-	-	1,121,254
Administration of justice	195,063	30,209	-	-	225,272
Construction and maintenance	-	-	26,435,436	18,807,969	44,862,391
Health and human services	354,949	-	-	-	354,949
Public safety	1,003,901	862,626	-	-	1,863,927
Parks and recreation	(81,162)	123,130	-	-	1,873,546
<b>Capital Outlay</b>	<b>28,855,753</b>	<b>23,486,898</b>	<b>16,898,729</b>	<b>15,152,735</b>	<b>170,575,564</b>
<b>Debt Service:</b>					
Bond issuance costs	-	792,331	-	527,000	1,585,011
<b>Total Expenditures</b>	<b>31,495,970</b>	<b>25,295,194</b>	<b>43,334,165</b>	<b>34,487,704</b>	<b>222,508,126</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(30,291,005)</b>	<b>(25,258,412)</b>	<b>(40,204,588)</b>	<b>(34,458,304)</b>	<b>(212,929,802)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
General obligation bonds issued	-	94,245,000	-	75,380,000	197,940,000
Premium on general obligation bonds issued	-	6,549,081	-	5,149,945	13,652,195
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>100,794,081</b>	<b>-</b>	<b>80,529,945</b>	<b>211,592,195</b>
Net Change in Fund Balances	(30,291,005)	75,535,669	(40,204,588)	46,071,641	(1,337,607)
<b>Fund Balances, Beginning of Year</b>	<b>30,289,204</b>	<b>-</b>	<b>40,940,253</b>	<b>-</b>	<b>196,523,852</b>
<b>Fund Balances, End of Period</b>	<b>\$ (1,801)</b>	<b>\$ 75,535,669</b>	<b>\$ 735,665</b>	<b>\$ 46,071,641</b>	<b>\$ 195,186,245</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**  
**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**  
**August 31, 2025**

	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 16,358,215	\$ 2,478,893	\$ 3,859,675	\$ 1,312,861	\$ 3,972,126
Investments	16,403,585	9,858,003	2,190,667	-	3,286,001
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 32,778,680</u>	<u>\$ 12,336,896</u>	<u>\$ 6,050,342</u>	<u>\$ 1,312,861</u>	<u>\$ 7,258,127</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,655	-	-	9,748
<b>Total Liabilities</b>	<u>-</u>	<u>2,655</u>	<u>-</u>	<u>-</u>	<u>9,748</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	32,778,681	12,334,242	6,050,343	1,312,860	7,248,379
<b>Total Fund Balances</b>	<u>32,778,681</u>	<u>12,334,242</u>	<u>6,050,343</u>	<u>1,312,860</u>	<u>7,248,379</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 32,778,681</u>	<u>\$ 12,336,897</u>	<u>\$ 6,050,343</u>	<u>\$ 1,312,860</u>	<u>\$ 7,258,127</u>

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

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 2,165,037	\$ 238,633	\$ 3,995,001	\$ 2,551,409	\$ 7,490,878
Investments	-	-	3,286,001	1,095,334	7,667,336
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 2,165,037</u>	<u>\$ 238,633</u>	<u>\$ 7,281,002</u>	<u>\$ 3,646,743</u>	<u>\$ 15,158,214</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 22,397	\$ -
Due to other funds	-	-	2,655	-	2,655
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>(1,738)</u>	<u>22,397</u>	<u>2,655</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	<u>2,165,035</u>	<u>238,633</u>	<u>7,282,739</u>	<u>3,624,347</u>	<u>15,155,557</u>
<b>Total Fund Balances</b>	<u>2,165,035</u>	<u>238,633</u>	<u>7,282,739</u>	<u>3,624,347</u>	<u>15,155,557</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,165,035</u>	<u>\$ 238,633</u>	<u>\$ 7,281,001</u>	<u>\$ 3,646,744</u>	<u>\$ 15,158,212</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**August 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	\$ 330,711	\$ 1,070,611	\$ 15,864	\$ 133,533	\$ 317,107
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 330,711</u>	<u>\$ 1,070,611</u>	<u>\$ 15,864</u>	<u>\$ 133,533</u>	<u>\$ 317,107</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	<u>330,711</u>	<u>1,070,611</u>	<u>15,865</u>	<u>133,534</u>	<u>317,106</u>
<b>Total Fund Balances</b>	<u>330,711</u>	<u>1,070,611</u>	<u>15,865</u>	<u>133,534</u>	<u>317,106</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 330,711</u>	<u>\$ 1,070,611</u>	<u>\$ 15,865</u>	<u>\$ 133,534</u>	<u>\$ 317,106</u>

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

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 483,469	\$ 42,869	\$ 1,314,839	\$ -	\$ 48,131,731
Investments	-	-	1,095,334	-	44,882,261
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 483,469</u>	<u>\$ 42,869</u>	<u>\$ 2,410,173</u>	<u>\$ -</u>	<u>\$ 93,030,872</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 18,004
Due to other funds	-	-	-	-	17,713
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,717</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	483,469	42,868	2,410,173	-	92,995,153
<b>Total Fund Balances</b>	<u>483,469</u>	<u>42,868</u>	<u>2,410,173</u>	<u>-</u>	<u>92,995,153</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 483,469</u>	<u>\$ 42,868</u>	<u>\$ 2,410,173</u>	<u>\$ -</u>	<u>\$ 93,030,870</u>

**FORT BEND COUNTY, TEXAS**

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

	<b>CAD 1 - Katy</b>	<b>CAD 2 - Richmond</b>	<b>CAD 4 - Pearland</b>	<b>CAD 5 - Fresno</b>	<b>CAD 6 - Sugar Land</b>
<b>Revenues</b>					
Sales taxes	5,548,537	1,786,433	1,197,115	177,975	1,436,407
Earnings on investments	1,175,793	477,297	206,256	46,525	254,735
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>6,724,330</b>	<b>2,263,730</b>	<b>1,403,371</b>	<b>224,500</b>	<b>1,691,142</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	217,701	1,591,964	93,106	3,600	280,647
<b>Capital Outlay</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>224,061</b>	<b>1,591,964</b>	<b>93,106</b>	<b>4,600</b>	<b>280,647</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>6,500,269</b>	<b>671,766</b>	<b>1,310,265</b>	<b>219,900</b>	<b>1,410,495</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	(1,047,048)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,047,048)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	6,500,269	(375,282)	1,310,265	219,900	1,410,495
<b>Fund Balances, Beginning of Year</b>	<b>26,278,412</b>	<b>12,709,524</b>	<b>4,740,078</b>	<b>1,092,960</b>	<b>5,837,884</b>
<b>Fund Balances, End of Period</b>	<b>\$ 32,778,681</b>	<b>\$ 12,334,242</b>	<b>\$ 6,050,343</b>	<b>\$ 1,312,860</b>	<b>\$ 7,248,379</b>

**FORT BEND COUNTY, TEXAS**

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

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
<b>Revenues</b>					
Sales taxes	1,118,468	58,199	1,432,829	1,633,913	2,591,728
Earnings on investments	145,055	485	255,095	114,497	541,785
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>1,263,523</u>	<u>58,684</u>	<u>1,687,924</u>	<u>1,748,410</u>	<u>3,133,513</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	264,897	(2)	44,471	329,411	290,073
<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>44,471</u>	<u>335,771</u>	<u>296,433</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	992,274	52,326	1,643,453	1,412,639	2,837,080
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	(2,704,623)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(2,704,623)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,712,349)	52,326	1,643,453	1,412,639	2,837,080
<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>\$ 2,165,035</u>	<u>\$ 238,633</u>	<u>\$ 7,282,739</u>	<u>\$ 3,624,347</u>	<u>\$ 15,155,557</u>

**FORT BEND COUNTY, TEXAS**

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

	<b>CAD 12 - Pleak</b>	<b>CAD 16 - Fairchilds</b>	<b>CAD 17 - Thompsons</b>	<b>CAD 18 - Beasley</b>	<b>CAD 19 - Orchard</b>
<b>Revenues</b>					
Sales taxes	84,183	21,729	3,268	(48,479)	61,306
Earnings on investments	656	37,100	32	312	669
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>84,839</b>	<b>58,829</b>	<b>3,300</b>	<b>(48,167)</b>	<b>61,975</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	4,800	4,799	(1)	-	4,801
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360</b>
<b>Total Expenditures</b>	<b>4,800</b>	<b>4,799</b>	<b>(1)</b>	<b>-</b>	<b>11,161</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>80,039</b>	<b>54,030</b>	<b>3,301</b>	<b>(48,167)</b>	<b>50,814</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 80,039	 54,030	 3,301	 (48,167)	 50,814
<b>Fund Balances, Beginning of Year</b>	<b>250,672</b>	<b>1,016,581</b>	<b>12,564</b>	<b>181,701</b>	<b>266,292</b>
<b>Fund Balances, End of Period</b>	<b>\$ 330,711</b>	<b>\$ 1,070,611</b>	<b>\$ 15,865</b>	<b>\$ 133,534</b>	<b>\$ 317,106</b>

**FORT BEND COUNTY, TEXAS**

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

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	65,092	27,593	384,412	-	\$ 17,580,708
Earnings on investments	1,024	79	80,753	-	3,338,148
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>66,116</b>	<b>27,672</b>	<b>465,165</b>	<b>-</b>	<b>20,918,856</b>
<b>Expenditures</b>					
Current:					
Construction and maintenance	3,602	1	19,201	-	3,153,071
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,152</b>
<b>Total Expenditures</b>	<b>3,602</b>	<b>1</b>	<b>19,201</b>	<b>-</b>	<b>3,192,223</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>62,514</b>	<b>27,671</b>	<b>445,964</b>	<b>-</b>	<b>17,726,633</b>
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	(3,751,671)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,751,671)</b>
Net Change in Fund Balances	62,514	27,671	445,964	-	13,974,962
<b>Fund Balances, Beginning of Year</b>	<b>420,955</b>	<b>15,197</b>	<b>1,964,209</b>	<b>-</b>	<b>79,020,191</b>
<b>Fund Balances, End of Period</b>	<b>\$ 483,469</b>	<b>\$ 42,868</b>	<b>\$ 2,410,173</b>	<b>\$ -</b>	<b>\$ 92,995,153</b>

## **BUDGETARY SCHEDULES**

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 342,341,245	\$ (3,289,605)	99%
Sales and use taxes	-	-	677,851	677,851	100%
Fines and fees	49,552,575	49,552,575	46,934,143	(2,618,432)	95%
Intergovernmental	2,864,221	2,864,221	12,099,252	9,235,031	422%
Earnings on investments	8,507,117	8,507,117	11,991,836	3,484,719	141%
Miscellaneous	2,724,159	2,737,006	2,492,559	(244,447)	91%
<b>Total Revenues</b>	<u>409,278,922</u>	<u>409,291,769</u>	<u>416,536,886</u>	<u>7,245,117</u>	<u>102%</u>
<b>Expenditures</b>					
Current:					
General administration	101,269,635	100,181,027	85,895,635	14,285,392	86%
Financial administration	16,766,777	16,772,277	14,196,964	2,575,313	85%
Administration of justice	130,428,985	130,492,403	117,583,062	12,909,341	90%
Construction and maintenance	4,817,291	4,821,291	4,074,046	747,245	85%
Health and human services	51,693,337	52,456,168	41,661,944	10,794,224	79%
Cooperative services	1,453,089	1,465,809	1,205,431	260,378	82%
Public safety	78,231,864	78,214,436	65,905,498	12,308,938	84%
Parks and recreation	7,439,478	7,439,478	6,205,966	1,233,512	83%
Libraries and education	23,939,554	23,909,463	20,153,059	3,756,404	84%
<b>Capital Outlay</b>	<u>138,150</u>	<u>386,175</u>	<u>405,779</u>	<u>(19,604)</u>	<u>105%</u>
<b>Total Expenditures</b>	<u>416,178,160</u>	<u>416,138,527</u>	<u>357,287,384</u>	<u>58,851,143</u>	<u>86%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(6,899,238)</u>	<u>(6,846,758)</u>	<u>59,249,502</u>	<u>66,096,260</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	4,910,612	4,910,612	
Transfers (out)	(20,420,000)	(20,420,000)	(19,537,226)	882,774	
<b>Total Other Financing Sources (Uses)</b>	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(14,626,614)</u>	<u>5,793,386</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	(27,319,238)	(27,266,758)	44,622,888	71,889,646	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			24,959,828		
<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>\$ 220,497,503</u>	<u>\$ 96,849,474</u>	

(a) See reconciliation on the following page.

**FORT BEND COUNTY, TEXAS**

**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**

*For the Eleven Months Ended August 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 Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 416,536,886	\$ 50,750,595	\$ 467,287,481
Expenditures	357,287,384	48,115,767	405,403,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,249,502	2,634,828	61,884,330
<b>Other Financing Sources (Uses)</b>			
Transfers in	4,910,612	24,925,000	29,835,612
Transfers (out)	(19,537,226)	(2,600,000)	(22,137,226)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(14,626,614)	22,325,000	7,698,386
<b>Net Change in Fund Balance</b>	44,622,888	24,959,828	69,582,716
<b>Fund Balance, Beginning of Year</b>			150,914,787
<b>Fund Balance, End of Period</b>			<u>\$ 220,497,503</u>

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 130,941,458	\$ 130,941,458	\$ 129,823,225	\$ (1,118,233)	99%
Intergovernmental	4,100,000	4,100,000	4,042,088	(57,912)	99%
Earnings on investments	1,000,000	1,000,000	2,622,511	1,622,511	262%
Miscellaneous	1,547,048	1,547,048	1,317,680	(229,368)	85%
<b>Total Revenues</b>	<u>137,588,506</u>	<u>137,588,506</u>	<u>137,805,504</u>	<u>216,998</u>	<u>100%</u>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	104,280,297	104,280,297	97,306,468	6,973,829	93%
Interest and fiscal charges	57,078,900	57,078,900	52,003,881	5,075,019	91%
<b>Total Expenditures</b>	<u>161,359,197</u>	<u>161,359,197</u>	<u>149,860,664</u>	<u>11,498,533</u>	<u>93%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(23,770,691)	(23,770,691)	(12,055,160)	11,715,531	
<b>Other Financing Sources (Uses)</b>					
Refunding Bonds Issued	-	-	61,309,960	61,309,960	
Premium on general obligation bonds iss	-	-	3,084,209	3,084,209	
Payment to refunded bond escrow agent	-	-	(63,711,927)	(63,711,927)	
Transfers in	-	-	6,351,671	6,351,671	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>7,033,913</u>	<u>7,033,913</u>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	(23,770,691)	(23,770,691)	(5,021,247)	18,749,444	
<b>Fund Balances, Beginning of Year</b>	13,742,581	43,643,192	43,643,192	-	
<b>Fund Balances, End of Period</b>	<u>\$ (10,028,110)</u>	<u>\$ 19,872,501</u>	<u>\$ 38,621,945</u>	<u>\$ 18,749,444</u>	

	Actual Amounts			Actual Amounts
	Budgetary Basis	Tax Note Retirement	Subscription Issuance	GAAP Basis
Revenues	\$ 137,805,504	\$ -	\$ -	\$ 137,805,504
Expenditures	149,860,664	(24,925,000)	(7,554,867)	132,490,531
<b>Excess of Revenues Over Expenditures</b>	(12,055,160)	24,925,000	7,554,867	5,314,973
<b>Other Financing Sources (uses)</b>	7,033,913	(24,925,000)	(7,554,867)	(10,336,220)
<b>Net Change in Fund Balance</b>	(5,021,247)	-	-	(5,021,247)
<b>Fund Balance, Beginning of Year</b>				43,643,192
<b>Fund Balance, End of Period</b>				<u>\$ 38,621,945</u>

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 18,074,427	\$ 18,074,427	\$ 17,868,239	\$ (206,188)	99%
Fines and fees	7,494,778	7,494,778	5,883,262	(1,611,516)	78%
Intergovernmental	365,000	365,000	216,635	(148,365)	59%
Earnings on investments	521,345	521,345	578,563	57,218	111%
Miscellaneous	216,705	216,705	243,882	27,177	113%
<b>Total Revenues</b>	<b>26,672,255</b>	<b>26,672,255</b>	<b>24,790,581</b>	<b>(1,881,674)</b>	<b>93%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	11,057,186	2,391,350	82%
Operating costs	17,521,140	17,513,940	13,438,617	4,075,323	77%
Information technology costs	16,931	24,131	10,392	13,739	43%
Capital acquisitions	304,529	304,529	101,607	202,922	33%
<b>Total Expenditures</b>	<b>31,291,136</b>	<b>31,291,136</b>	<b>24,607,802</b>	<b>6,683,334</b>	<b>79%</b>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	182,779	4,801,660	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	263,953	263,953	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>11,166,937</b>	<b>11,166,937</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 4,601,626</b>	<b>\$ 6,548,056</b>	<b>\$ 11,613,669</b>	<b>\$ 5,065,613</b>	

(a) See reconciliation below.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 24,790,581	\$ 263,954	\$ 25,054,535
Expenditures	24,607,802	1	24,607,803
<b>Net Change in Fund Balance</b>	<b>182,779</b>	<b>263,953</b>	<b>446,732</b>
<b>Fund Balance, Beginning of Year</b>			<b>11,166,937</b>
<b>Fund Balance, End of Period</b>			<b>\$ 11,613,669</b>

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

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,931,961	\$ 11,931,961	\$ 11,696,336	\$ (235,625)	98%
Earnings on investments	375,000	375,000	787,490	412,490	210%
Miscellaneous	86,179	86,179	32,763	(53,416)	38%
<b>Total Revenues</b>	<u>12,393,140</u>	<u>12,393,140</u>	<u>12,516,589</u>	<u>123,449</u>	<u>101%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	6,826,711	1,371,257	83%
Operating costs	3,861,314	3,797,424	2,440,423	1,357,001	64%
Information technology costs	6,388	20,178	17,192	2,986	85%
Capital acquisitions	247,775	297,875	120,823	177,052	41%
<b>Total Expenditures</b>	<u>12,313,445</u>	<u>12,313,445</u>	<u>9,405,149</u>	<u>2,908,296</u>	<u>76%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	3,111,440	3,031,745	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	1,918,844	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>15,431,898</u>	<u>15,431,898</u>	-	
<b>Fund Balances, End of Period</b>	<u>\$ 15,474,264</u>	<u>\$ 15,511,593</u>	<u>\$ 20,462,182</u>	<u>\$ 4,950,589</u>	

(a) See reconciliation below

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 12,516,589	\$ 5,221,803	\$ 17,738,392
Expenditures	<u>9,405,149</u>	<u>3,302,959</u>	<u>12,708,108</u>
<b>Net Change in Fund Balance</b>	3,111,440	1,918,844	5,030,284
<b>Fund Balance, Beginning of Year</b>			15,431,898
<b>Fund Balance, End of Period</b>			<u>\$ 20,462,182</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**  
*August 31, 2025*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 424,288	\$ 20,382,411
Due from other funds	-	9,052,942
Other receivables	526,611	27,718
Prepaid expenses	76,715	21,500
<b>Total Current Assets</b>	<b>1,027,614</b>	<b>29,484,571</b>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,416,882	439,123
<b>Total Noncurrent Assets</b>	<b>3,416,882</b>	<b>439,123</b>
<b>Total Assets</b>	<b>4,444,496</b>	<b>29,923,694</b>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	808,754	-
Benefits payable	11,140	4,334,976
Due to other funds	7,326,902	862,777
Unearned revenues	145,189	-
<b>Total Current Liabilities</b>	<b>8,291,985</b>	<b>5,197,753</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>8,291,985</b>	<b>10,860,947</b>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	3,416,882	439,123
Unrestricted	(7,264,372)	18,623,624
<b>Total Net Position (Deficit)</b>	<b>\$ (3,847,490)</b>	<b>\$ 19,062,747</b>

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

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>		
Charges for services	\$ 3,850,127	\$ 73,908,897
<b>Total Operating Revenues</b>	<u>3,850,127</u>	<u>73,908,897</u>
<b>Operating Expenses</b>		
Contractual services	3,473,720	16,791,891
Supplies	819,112	-
Benefits provided	-	59,090,584
Other	2,091,173	-
Depreciation	85,838	37,403
<b>Total Operating Expenses</b>	<u>6,469,843</u>	<u>75,919,878</u>
<b>Operating Income (Loss)</b>	(2,619,716)	(2,010,981)
<b>Non-Operating Revenues</b>		
Earnings on investments	-	4,821
Subsidies	1,000,000	-
<b>Total Non-Operating Revenues</b>	<u>1,000,000</u>	<u>4,821</u>
Change in Net Position	(1,619,716)	(2,006,160)
<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>\$ (3,847,490)</u>	<u>\$ 19,062,747</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

*For the Eleven Months Ended August 31, 2025*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
<b>Cash Flows from Operating Activities</b>		
Charges for services	\$ 3,638,495	\$ 71,203,070
Payment of benefits	11,140	(58,674,342)
Payments for services	(6,750,494)	(14,228,021)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(3,100,859)</u>	<u>(1,699,293)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	-	4,821
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>4,821</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	2,721,827	-
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>2,721,827</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(379,032)	(1,694,472)
<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>\$ 424,288</u>	<u>\$ 20,382,408</u>
	1	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (2,619,716)	\$ (2,010,981)
Adjustments to operations:		
Depreciation	85,838	37,403
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(213,867)	450,530
Decrease (Increase) in due from other funds	-	(3,156,357)
Decrease (Increase) in prepaid expenses	39,906	2,563,870
Increase (Decrease) in accounts payable	(192,528)	-
Increase (Decrease) in benefits payable	11,140	9,551,635
Increase (Decrease) in due to other funds	-	(9,135,393)
Increase (Decrease) in unearned revenue	(211,632)	-
<b>Total Adjustments</b>	<u>(481,143)</u>	<u>311,688</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (3,100,859)</u>	<u>\$ (1,699,293)</u>

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

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 4,806,716	\$ 15,575,695	\$ 20,382,411
Due from other funds	7,738,798	1,314,144	9,052,942
Other receivables	-	27,718	27,718
Prepaid expenses	-	21,500	21,500
<b>Total Current Assets</b>	<b>12,545,514</b>	<b>16,939,057</b>	<b>29,484,571</b>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	439,123	-	439,123
<b>Total Noncurrent Assets</b>	<b>439,123</b>	<b>-</b>	<b>439,123</b>
<b>Total Assets</b>	<b>12,984,637</b>	<b>16,939,057</b>	<b>29,923,694</b>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	304,252	558,525	862,777
<b>Total Current Liabilities</b>	<b>304,252</b>	<b>4,893,501</b>	<b>5,197,753</b>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,663,194	-	5,663,194
<b>Total Noncurrent Liabilities</b>	<b>5,663,194</b>	<b>-</b>	<b>5,663,194</b>
<b>Total Liabilities</b>	<b>5,967,446</b>	<b>4,893,501</b>	<b>10,860,947</b>
<b>Net Position</b>			
Net investment in capital assets	439,123	-	439,123
Unrestricted	6,578,068	12,045,556	18,623,624
<b>Total Net Position</b>	<b>\$ 7,017,191</b>	<b>\$ 12,045,556</b>	<b>\$ 19,062,747</b>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	\$ 64,656,965	\$ 9,251,932	\$ 73,908,897
<b>Total Operating Revenues</b>	<u>64,656,965</u>	<u>9,251,932</u>	<u>73,908,897</u>
<b>Operating Expenses</b>			
Contractual services	9,192,812	7,599,079	16,791,891
Benefits provided	54,928,041	4,162,543	59,090,584
Depreciation	37,403	-	37,403
<b>Total Operating Expenses</b>	<u>64,158,256</u>	<u>11,761,622</u>	<u>75,919,878</u>
<b>Operating Income (Loss)</b>	498,709	(2,509,690)	(2,010,981)
<b>Non-Operating Revenues</b>			
Earnings on investments	4,821	-	4,821
<b>Total Non-Operating Revenues</b>	<u>4,821</u>	<u>-</u>	<u>4,821</u>
Change in Net Position	503,530	(2,509,690)	(2,006,160)
<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>\$ 7,017,191</u>	<u>\$ 12,045,556</u>	<u>\$ 19,062,747</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF CASH FLOWS**

**INTERNAL SERVICE FUNDS**

*For the Eleven Months Ended August 31, 2025*

	<u>Employee Benefits</u>	<u>Other Self-Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	61,992,407	9,210,663	\$ 71,203,070
Payment of benefits	(54,890,524)	(3,783,818)	(58,674,342)
Payments for services	(9,192,812)	(5,035,209)	(14,228,021)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(2,090,929)</u>	<u>391,636</u>	<u>(1,699,293)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	4,821	-	4,821
<b>Net Cash Provided by Investing Activities</b>	<u>4,821</u>	<u>-</u>	<u>4,821</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(2,086,108)	391,636	(1,694,472)
<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>\$ 4,806,719</u>	<u>\$ 15,575,689</u>	<u>\$ 20,382,408</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	498,709	\$ (2,509,690)	\$ (2,010,981)
Adjustments to operations:			
Depreciation	37,403	-	37,403
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	(3,111,738)	(44,619)	(3,156,357)
Decrease (Increase) in other receivables	447,180	3,350	450,530
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	(5,358,942)	(3,776,451)	(9,135,393)
<b>Total Adjustments</b>	<u>(2,589,638)</u>	<u>2,901,326</u>	<u>311,688</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (2,090,929)</u>	<u>\$ 391,636</u>	<u>\$ (1,699,293)</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**  
**August 31, 2025**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 904,567	\$ 42,534,067
Investments:		
Fixed Income Fund	22,653,167	-
Domestic Equity Fund	29,400,870	-
International Equity Fund	7,531,308	-
<b>Total Assets</b>	<u>60,489,913</u>	<u>42,534,067</u>
<b>Liabilities</b>		
Due to other governments	-	4,393,750
Due to others	-	870,401
<b>Total Liabilities</b>	<u>-</u>	<u>5,264,151</u>
<b>Net Position</b>		
Restricted for court activities	-	36,548,222
Restricted for tax collection	-	721,694
Restricted for benefits	60,489,913	-
<b>Total Net Position</b>	<u>\$ 60,489,913</u>	<u>\$ 37,269,916</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 24,048,718
Property tax collections	-	1,628,165,850
Employer contributions		-
Earnings (Loss) on investments	3,748,048	1,158,457
<b>Total Additions</b>	<u>3,748,048</u>	<u>1,653,373,025</u>
<b>Deductions</b>		
Court activities	-	19,781,685
Property tax disbursements	-	1,628,445,199
<b>Total Deductions</b>	<u>-</u>	<u>1,648,226,884</u>
Change in fiduciary net position	3,748,048	5,146,141
<b>Net Position - Beginning of Year</b>	<u>56,741,865</u>	<u>32,123,775</u>
<b>Net Position - End of Period</b>	<u>\$ 60,489,913</u>	<u>\$ 37,269,916</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 24,437,852	\$ 12,980,771	\$ 5,115,444	\$ 42,534,067
<b>Total Assets</b>	<u>24,437,852</u>	<u>12,980,771</u>	<u>5,115,444</u>	<u>42,534,067</u>
<b>Liabilities</b>				
Due to other governments	-	-	4,393,750	4,393,750
Due to others	660,279	210,122	-	870,401
<b>Total Liabilities</b>	<u>660,279</u>	<u>210,122</u>	<u>4,393,750</u>	<u>5,264,151</u>
<b>Net Position</b>				
Restricted for court activities	23,777,573	12,770,649	-	36,548,222
Restricted for tax collection activities	-	-	721,694	721,694
<b>Total Net Position</b>	<u>\$ 23,777,573</u>	<u>\$ 12,770,649</u>	<u>\$ 721,694</u>	<u>\$ 37,269,916</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
<b>Additions</b>				
Court collections	\$ 19,139,780	\$ 4,908,938	\$ -	\$ 24,048,718
Property tax collections	-	-	1,628,165,850	1,628,165,850
Earnings of investments	790,013	368,444	-	1,158,457
<b>Total Additions</b>	<u>19,929,793</u>	<u>5,277,382</u>	<u>1,628,165,850</u>	<u>1,653,373,025</u>
<b>Deductions</b>				
Court activities	13,600,325	6,181,360	-	19,781,685
Property tax disbursements	-	-	1,628,445,199	1,628,445,199
<b>Total Deductions</b>	<u>13,600,325</u>	<u>6,181,360</u>	<u>1,628,445,199</u>	<u>1,648,226,884</u>
Change in fiduciary net position	6,329,468	(903,978)	(279,349)	5,146,141
<b>Net Position - Beginning of Year</b>	<u>17,448,105</u>	<u>13,674,627</u>	<u>1,001,043</u>	<u>32,123,775</u>
<b>Net Position - End of Period</b>	<u>\$ 23,777,573</u>	<u>\$ 12,770,649</u>	<u>\$ 721,694</u>	<u>\$ 37,269,916</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**  
**August 31, 2025**

	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
<b>Assets</b>						
Cash and cash equivalents	\$ 3,099,963	\$ 1,281,794	\$ 156,437,231	\$ 18,873,652	\$ 1,354,440	\$ 181,047,080
Investments	-	-	325,318,946	100,143,638	-	425,462,584
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	5,137,638	3,321,488	-	8,468,379
Capital assets, not being depreciated	2,637,058	-	133,332,311	38,180,630	-	174,149,999
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	229,851,901	150,984,618	-	406,612,110
<b>Total Assets</b>	<b>18,702,163</b>	<b>14,101,496</b>	<b>850,078,027</b>	<b>311,504,026</b>	<b>1,354,440</b>	<b>1,195,740,152</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows-debt refunding	-	-	1,262,257	-	-	1,262,257
<b>Total Deferred Outflows of 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 expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	1,654,009	581,710	-	2,235,719
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	1,675,088	256,210	-	1,931,298
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	-	527,940,965	168,134,164	-	713,318,748
<b>Total Liabilities</b>	<b>17,859,383</b>	<b>125,000</b>	<b>545,936,378</b>	<b>174,032,191</b>	<b>-</b>	<b>737,952,952</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows-debt refunding	-	-	18,713,308	7,711,780	-	26,425,088
Deferred inflows-leases	-	12,815,016	-	-	-	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>12,815,016</b>	<b>18,713,308</b>	<b>7,711,780</b>	<b>-</b>	<b>39,240,104</b>
<b>Net Position (Deficit)</b>						
Net investment in capital assets	(883,536)	-	94,702,468	5,962,999	-	99,781,931
Debt service	1,321,323	-	28,933,316	11,088,329	-	41,342,968
Unrestricted	404,993	1,161,480	163,054,814	112,708,727	1,354,440	278,684,454
<b>Total Net Position (Deficit)</b>	<b>\$ 842,780</b>	<b>\$ 1,161,480</b>	<b>\$ 286,690,598</b>	<b>\$ 129,760,055</b>	<b>\$ 1,354,440</b>	<b>\$ 419,809,353</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 Eleven Months Ended August 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>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 29,751,728	\$ 60,978,988	\$ -	\$ -	\$ -
Interest on long-term debt	12,645,269	-	-	-	-
Debt service fees	639,713	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>43,036,710</b>	<b>60,978,988</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	14,389,860	40,954,287	12,580	-	-
Interest on long-term debt	5,530,025	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>19,919,885</b>	<b>40,954,287</b>	<b>12,580</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>\$ 62,956,595</b>	<b>\$ 101,933,275</b>	<b>\$ 12,580</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 Eleven Months Ended August 31, 2025**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Totals
	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	
<b>Fort Bend County Toll Road Authority</b>				
Toll road operations	\$ 31,227,260	\$ -	\$ -	\$ 31,227,260
Interest on long-term debt	(12,645,269)	-	-	(12,645,269)
Debt service fees	(639,713)	-	-	(639,713)
<b>Total Fort Bend County Toll Road Authority</b>	<b>17,942,278</b>	<b>-</b>	<b>-</b>	<b>17,942,278</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>				
Toll road operations	-	26,577,007	-	26,577,007
Interest on long-term debt	-	(5,530,025)	-	(5,530,025)
Debt service fees	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>21,046,982</b>	<b>-</b>	<b>21,046,982</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>\$ 17,942,278</b>	<b>\$ 21,046,982</b>	<b>\$ -</b>	<b>\$ 38,989,260</b>
<b>General Revenues:</b>				
Property Taxes			1,343,972	1,343,972
Earnings on investments	13,053,172	4,416,640	1,183	17,470,995
<b>Total General Revenues</b>	<b>13,053,172</b>	<b>4,416,640</b>	<b>1,345,155</b>	<b>18,814,967</b>
Changes in Net Position (Deficit)	30,995,450	25,463,622	1,345,155	57,804,227
<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>\$ 286,690,598</b>	<b>\$ 129,760,055</b>	<b>\$ 1,354,440</b>	<b>\$ 419,809,353</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**  
**August 31, 2025**

**Primary Government**

Cash and Investments			Total	Business-Type Activities	Total Primary Government
	Governmental Funds	Internal Service Funds	Governmental Activities		
Cash deposits	\$ 9,549,167	\$ 20,382,411	\$ 29,931,578	\$ 424,288	\$ 30,355,866
Investment pools:					
LOGIC	116,607,534	-	116,607,534	-	116,607,534
Texas CLASS	221,608,939	-	221,608,939	-	221,608,939
Texas Range	2,889	-	2,889	-	2,889
Texas Connect	52,336,461	-	52,336,461	-	52,336,461
Money market funds	-	-	-	-	-
<b>Totals cash and cash equivalents</b>	<u>400,104,990</u>	<u>20,382,411</u>	<u>420,487,401</u>	<u>424,288</u>	<u>420,911,689</u>
<b>Investments</b>					
Government Securities			-		-
US Agency Notes	41,719,663	-	41,719,663	-	41,719,663
US Treasury Notes	127,089,237	-	127,089,237	-	127,089,237
Commercial Paper	100,615,766	-	100,615,766	-	100,615,766
<b>Total Cash and Investments</b>	<u>\$ 669,529,656</u>	<u>\$ 20,382,411</u>	<u>\$ 689,912,067</u>	<u>\$ 424,288</u>	<u>\$ 690,336,355</u>

**Fiduciary Funds and Component Units**

Cash and Investments	Fiduciary Funds		Discretely Presented Component Units
	Custodial Funds	OPEB Trust Fund	
Cash deposits	\$ 12,452,982	\$ -	\$ 98,796,684
Investment pools:			
LOGIC	-	-	6,287,773
Texas CLASS	30,081,085	-	74,697,035
Texas Range	-	-	1,240
TexPool	-	-	-
Money market funds	-	904,567	1,264,348
<b>Totals cash and cash equivalents</b>	<u>42,534,067</u>	<u>904,567</u>	<u>181,047,080</u>
<b>Investments</b>			
Government Securities			350,702,524
Commercial Paper	-	-	74,760,060
Fixed Income Fund	-	22,653,167	-
Domestic Equity Fund	-	29,400,870	-
International Equity Fund	-	7,531,308	-
<b>Total Cash and Investments</b>	<u>\$ 42,534,067</u>	<u>60,489,913</u>	<u>\$ 606,509,664</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE**  
**August 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	\$ 2,147,100
52,220,000	Unlimited Tax Road and Refunding Bonds, Series 2015A	2.00 - 5.00	2035	3,510,000	3,597,750
93,370,000	Facilities Limited Tax Refunding Bonds, Series 2015B	4.00 - 5.00	2031	7,055,000	7,231,375
75,340,000	Unlimited Tax Road and Refunding Bonds, Series 2016A	2.00 - 5.00	2036	43,655,000	54,378,625
94,420,000	Facilities Limited Tax and Refunding Bonds, Series 2016B	2.00 - 5.00	2036	54,725,000	65,374,075
47,550,000 *	Tax and Revenue Certificates of Obligation, Series 2017A	5.00	2029	19,145,000	21,119,125
4,952,549 *	Tax and Revenue Certificates of Obligation Taxable, Series 2017B (QECB)	3.594	2030	2,589,389	2,852,145
17,000,000 *	Certificates of Obligation, Series 2017	2.36	2033	10,420,000	11,560,588
58,785,000	Unlimited Tax Road and Refunding Bonds, Series 2018	4.00 - 5.00	2038	40,290,000	52,472,450
34,655,000	Facilities Limited Tax Bonds, Series 2019	2.00 - 5.00	2039	27,490,000	38,220,750
21,620,000	Certificates of Obligation, Series 2020A	3.00 - 5.00	2045	19,285,000	25,993,125
25,405,000	Permanent Improvement Bonds - Drainage, Series 2020	3.00 - 5.00	2040	21,645,000	27,409,275
31,455,000	Certificates of Obligation, Series 2020	5.00	2040	18,290,000	24,134,450
36,540,000	General Obligation Refunding Bonds, Series 2020	4.00 - 5.00	2032	24,995,000	27,773,118
54,235,000	Unlimited Tax Road Bonds, Series 2020	5.00	2045	48,050,000	76,005,000
33,650,000	Certificates of Obligation, Series 2022	3.00 - 5.00	2042	30,450,000	43,455,300
43,655,000	Unlimited Tax Road Bonds, Series 2022	4.00 - 5.00	2052	41,445,000	68,263,375
33,775,000	Certificates of Obligation, Series 2023	5.00	2043	31,710,000	48,086,250
82,130,000	Unlimited Tax Road Bonds, Series 2023	5.00 - 5.25	2053	79,660,000	150,080,294
103,880,000	Lease Revenue Bonds, Series 2023	5.00	2053	102,250,000	189,983,750
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	108,505,000	168,062,875
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	33,350,000	51,653,000
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	87,800,000	123,634,750
96,210,000	Unlimited Tax Road Refunding Bonds, Series 2025			96,210,000	145,827,588
28,315,000	Limited Tax Facility Bonds, Series 2025			28,315,000	44,806,673
38,265,000	Limited Tax Refunding Bonds, Series 2025			38,265,000	45,169,069
94,245,000	Certificates of Obligation, Series 2025			94,245,000	132,936,894
	<b>Total General Obligation Bonds</b>			<u>\$ 1,115,454,389</u>	<u>\$ 1,652,228,767</u>
<b>Notes Payable</b>					
\$13,000,000	Tax Note Series 2020	1.06	2027	\$ 3,930,000	\$ 3,992,593
30,000,000	Tax Note Series 2022	3.50	2029	20,690,000	22,169,800
	<b>Total Tax Notes</b>			<u>\$ 24,620,000</u>	<u>\$ 26,162,393</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	160,481,225
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>\$ 181,504,387</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)**

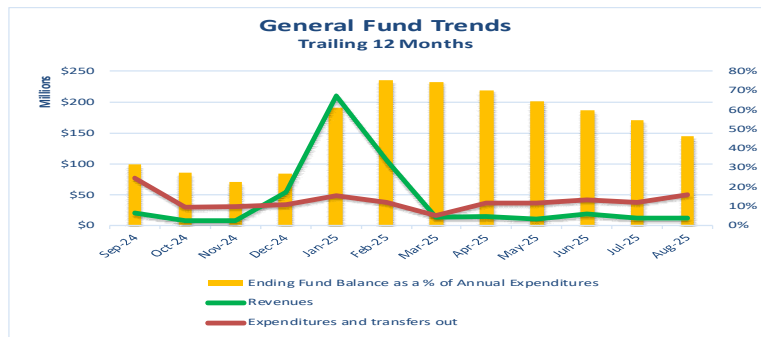
	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Revenues</b>					
Property taxes	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881
Sales taxes	6,958,956	6,858,009	8,681,101	10,053,417	11,311,261
Fees and fines	50,231,963	51,736,504	54,687,700	56,771,556	54,616,040
Intergovernmental	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				Eleven Months
	2021	2022	2023	2024	Ended Aug. 31, 2025
<b>Revenues</b>					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 502,406,896
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	18,258,559
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	60,074,290
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	83,496,512
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	29,154,055
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	23,323,703
<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>716,714,015</b>
<b>Expenditures</b>					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	101,746,441
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	14,248,483
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	151,889,815
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	90,528,736
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	61,648,727
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	1,205,431
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	88,574,229
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	8,248,270
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	20,219,129
<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>188,518,904</b>
<b>Debt Service:</b>					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	72,381,468
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	52,003,881
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	2,135,326
<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>853,348,840</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>(136,634,825)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	55,724,509
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(55,724,509)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	197,940,000
Refunding bonds issued	-	-	-	-	61,309,960
Premium on bonds issued	8,483,750	13,478,268	12,577,192	37,888,190	16,736,404
Payments to current refunding bond agent	-	-	-	-	(63,711,927)
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>219,829,304</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>\$ 83,194,479</b>

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

	9/30/24	10/31/24	11/30/24	12/31/24	1/31/25	2/28/25
<b>Revenues</b>						
Property taxes	\$ (151,565)	\$ 274,634	\$ 824,198	\$ 37,443,546	\$ 199,866,943	\$ 92,988,384
Fines and fees	4,921,563	3,160,981	3,388,299	4,146,128	3,713,140	3,994,647
Intergovernmental	15,383,153	3,362,802	1,459,164	9,853,430	3,710,267	4,863,045
Earnings on investments	987,392	272,567	685,033	448,071	1,155,239	1,583,941
Miscellaneous	(333,974)	1,283,758	1,658,286	2,017,245	1,456,197	1,485,289
<b>Total Revenues</b>	<b>20,806,569</b>	<b>8,354,742</b>	<b>8,014,980</b>	<b>53,908,420</b>	<b>209,901,786</b>	<b>104,915,306</b>
<b>Expenditures</b>						
Current:						
General administration	14,753,808	5,806,446	6,270,088	9,179,486	10,993,012	8,146,963
Financial administration	1,396,996	1,125,558	1,135,414	1,205,792	1,720,241	1,284,093
Administration of justice	10,810,233	9,105,453	9,181,000	11,078,225	13,852,484	10,218,520
Construction and maintenance	661,074	293,053	325,811	323,521	464,047	364,740
Health and human services	8,111,541	2,718,541	4,082,610	4,867,719	5,869,248	4,970,048
Cooperative services	196,039	64,876	77,700	76,193	109,481	82,414
Public safety	10,193,946	6,235,364	6,587,396	6,686,941	9,590,696	6,844,914
Parks and recreation	590,493	366,115	406,889	706,309	831,528	455,891
Libraries and education	1,927,518	1,524,386	1,746,111	2,024,520	2,319,878	1,888,575
<b>Capital Outlay</b>	<b>1,117,356</b>	<b>(860,009)</b>	<b>1,113,177</b>	<b>957,374</b>	<b>578,530</b>	<b>1,272,831</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</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>35,528,989</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>(28,952,435)</b>	<b>(18,025,041)</b>	<b>(22,911,216)</b>	<b>16,802,340</b>	<b>163,572,641</b>	<b>69,386,317</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	4,910,612	-	-
Transfers (out)	(26,500,861)	(2,900,000)	(153,312)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</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>	<b>(1,831,546)</b>
Net Change in Fund Balances	(55,453,296)	(20,925,041)	(23,064,528)	19,881,406	161,741,095	67,554,771
<b>Fund Balances, Beginning 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>288,547,719</b>
<b>Fund Balances, End of Period</b>	<b>\$ 150,914,787</b>	<b>\$ 129,989,746</b>	<b>\$ 106,925,218</b>	<b>\$ 126,806,624</b>	<b>\$ 288,547,719</b>	<b>\$ 356,102,490</b>



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

	3/31/25	4/30/25	5/31/25	6/30/25	7/31/25	8/31/25
<b>Revenues</b>						
Property taxes	\$ 6,108,004	\$ 2,648,754	\$ 1,212,075	\$ 75,571	\$ 1,154,672	\$ 422,315
Fines and fees	4,138,143	4,094,557	3,515,703	11,454,666	4,189,495	4,122,503
Intergovernmental	404,533	4,046,631	4,590,572	3,135,646	4,361,483	3,763,762
Earnings on investments	783,686	2,863,224	246,148	1,985,284	553,470	1,460,028
Miscellaneous	1,488,182	1,762,995	1,423,714	2,185,049	1,508,876	1,814,659
<b>Total Revenues</b>	<b>12,922,548</b>	<b>15,416,161</b>	<b>10,988,212</b>	<b>18,836,216</b>	<b>11,767,996</b>	<b>11,583,267</b>
<b>Expenditures</b>						
Current:						
General administration	13,584,350	6,187,396	8,877,700	11,309,238	8,907,975	8,644,202
Financial administration	1,204,019	1,216,151	1,172,515	1,236,657	1,252,481	1,644,043
Administration of justice	10,396,497	10,476,980	10,324,165	10,976,899	10,617,160	14,165,863
Construction and maintenance	395,004	365,589	350,405	376,231	376,236	483,280
Health and human services	5,010,813	5,357,694	4,705,333	4,945,001	4,435,449	6,414,653
Cooperative services	176,141	173,101	81,995	85,182	169,790	108,558
Public safety	6,717,195	7,165,090	7,111,764	7,847,760	7,244,134	10,436,727
Parks and recreation	412,438	1,047,217	453,343	578,488	488,584	627,922
Libraries and education	1,627,035	1,791,968	1,642,970	1,654,801	1,736,868	2,196,415
<b>Capital Outlay</b>	<b>178,355</b>	<b>479,206</b>	<b>355,773</b>	<b>747,293</b>	<b>177,280</b>	<b>209,586</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>39,701,847</b>	<b>34,260,392</b>	<b>35,075,963</b>	<b>39,757,550</b>	<b>35,405,957</b>	<b>44,931,249</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>(26,779,299)</b>	<b>(18,844,231)</b>	<b>(24,087,751)</b>	<b>(20,921,334)</b>	<b>(23,637,961)</b>	<b>(33,347,982)</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)	(4,431,546)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</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>	<b>(4,431,546)</b>
Net Change in Fund Balances	(3,685,845)	(20,675,777)	(25,919,297)	(22,752,880)	(25,469,507)	(37,779,528)
<b>Fund Balances, Beginning of Period</b>	<b>356,102,490</b>	<b>352,416,645</b>	<b>331,740,868</b>	<b>305,821,571</b>	<b>283,068,691</b>	<b>257,599,184</b>
<b>Fund Balances, End of Period</b>	<b>\$ 352,416,645</b>	<b>\$ 331,740,868</b>	<b>\$ 305,821,571</b>	<b>\$ 283,068,691</b>	<b>\$ 257,599,184</b>	<b>\$ 219,819,656</b>

