

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

**For the Twelve Months Ended September 30, 2025**



**Prepared by:**

**County Auditor's Office**

**Robert Ed Sturdivant, CPA**

**County Auditor**



**FORT BEND COUNTY, TEXAS**  
**MONTHLY FINANCIAL REPORTING PACKAGE**  
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**COUNTY AUDITOR**  
Fort Bend County, Texas

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December 4, 2025

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


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

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

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year-to-date activity for fiscal year 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**  
**September 30, 2025**

	Primary Government			Discretely Presented
	Governmental Activities	Business-Type	Total	Component Units
<b>Assets</b>				
Cash and cash equivalents	\$ 395,285,551	\$ 616,468	\$ 395,902,019	\$ 176,597,151
Investments	250,257,770	-	250,257,770	426,256,223
Receivables:				
Taxes, net	15,968,012	-	15,968,012	-
Grants	5,046,863	-	5,046,863	-
Fines and fees	46,565,876	-	46,565,876	-
Other	36,687,053	430,108	37,117,161	20,689,674
Internal Balances	7,326,902	(7,326,902)	-	-
Prepaid items	113,398	83,144	196,542	-
Due from component units	19,744,385	-	19,744,385	-
Capital assets, not being depreciated	973,851,432	-	973,851,432	192,917,099
Capital assets, net of accumulated depreciation	3,324,738,788	3,408,882	3,328,147,670	405,549,110
<b>Total Assets</b>	<b>5,075,586,030</b>	<b>(2,788,300)</b>	<b>5,072,797,730</b>	<b>1,222,009,257</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows - debt refunding	(2,534,202)	-	(2,534,202)	929,253
Deferred outflows related to post-employment benefits	86,073,701	-	86,073,701	-
<b>Total Deferred Outflows of Resources</b>	<b>83,539,499</b>	<b>-</b>	<b>83,539,499</b>	<b>929,253</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	99,351,248	1,041,241	100,392,489	649,693
Retainage payable	14,725,216	-	14,725,216	2,412,731
Accrued interest payable	5,343,317	-	5,343,317	2,869,638
Unearned revenues	927,146	240,313	1,167,459	125,000
Due to primary government	-	-	-	19,744,385
Due to other governments	7,790,467	-	7,790,467	-
<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	1,307,588,230	-	1,307,588,230	708,924,773
Net pension liability	(20,771,561)	-	(20,771,561)	-
Total OPEB liability	303,244,117	-	303,244,117	-
<b>Total Liabilities</b>	<b>1,797,550,564</b>	<b>1,281,554</b>	<b>1,798,832,118</b>	<b>752,756,220</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows - debt refunding	-	-	-	25,344,868
Deferred inflows related to post-employment benefits	341,118,988	-	341,118,988	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>341,118,988</b>	<b>-</b>	<b>341,118,988</b>	<b>38,159,884</b>
<b>Net Position (Deficit)</b>				
Net investment in capital assets	3,068,486,098	3,494,720	3,071,980,818	119,292,710
Restricted for:				
Debt service	59,335,011	-	59,335,011	43,396,282
Construction and maintenance	25,268,882	-	25,268,882	-
Other	40,549,710	-	40,549,710	-
Unrestricted	(173,183,724)	(7,564,574)	(180,748,298)	269,333,413
<b>Total Net Position</b>	<b>\$ 3,020,455,977</b>	<b>\$ (4,069,854)</b>	<b>\$ 3,016,386,123</b>	<b>\$ 432,022,405</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the Twelve Months Ended September 30, 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	\$ 110,615,421	\$ 13,191,303	\$ 12,012,296	\$ -
Financial administration	15,544,669	9,790,483	-	-
Administration of justice	172,104,190	13,802,634	8,374,305	182,999
Construction and maintenance	198,155,772	8,322,051	-	22,149,214
Health and human services	79,376,169	18,876,358	61,753,572	-
Cooperative services	1,531,695	-	-	-
Public safety	106,755,086	18,824,845	6,419,674	-
Parks and recreation	15,775,788	985,195	243,186	-
Libraries and education	24,237,196	66,707	66,604	-
Interest on long-term debt	46,316,253	-	260,000	-
<b>Total governmental activities</b>	<b>770,412,239</b>	<b>83,859,576</b>	<b>89,129,637</b>	<b>22,332,213</b>
<b>Business-Type Activities</b>				
EPICenter Operations	6,868,691	4,020,610	1,000,000	-
<b>Total Primary Government</b>	<b>\$ 777,280,930</b>	<b>\$ 87,880,186</b>	<b>\$ 90,129,637</b>	<b>\$ 22,332,213</b>
<b>Component Units:</b>				
East FBC Development Authority	\$ -	\$ -	\$ -	\$ -
FBC Housing Finance Corporation	-	-	-	-
FBC Toll Road Authority	42,179,362	68,227,240	-	-
FB Grand Parkway Toll Road Authority	22,886,746	45,974,995	-	12,653
Non-Major Discretely Presented Component Units	-	-	-	-
<b>Total Component Units</b>	<b>\$ 65,066,108</b>	<b>\$ 114,202,235</b>	<b>\$ -</b>	<b>\$ 12,653</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Twelve Months Ended September 30, 2025**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Component Units
	Primary Government		Total	
	Governmental Activities	Business-Type Activates		
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General administration	\$ (85,411,822)		\$ (85,411,822)	
Financial administration	(5,754,186)		(5,754,186)	
Administration of justice	(149,744,252)		(149,744,252)	
Construction and maintenance	(167,684,507)		(167,684,507)	
Health and human services	1,253,761		1,253,761	
Cooperative services	(1,531,695)		(1,531,695)	
Public safety	(81,510,567)		(81,510,567)	
Parks and recreation	(14,547,407)		(14,547,407)	
Libraries and education	(24,103,885)		(24,103,885)	
Interest on long-term debt	(46,056,253)		(46,056,253)	
<b>Total governmental activities</b>	<b>(575,090,813)</b>		<b>(575,090,813)</b>	
<b>Business-Type Activities</b>				
EPICenter Operations		\$ (1,848,081)	(1,848,081)	
<b>Total Primary Government</b>	<b>(575,090,813)</b>	<b>(1,848,081)</b>	<b>(576,938,894)</b>	
<b>Component Units:</b>				
East FBC Development Authority				\$ -
FBC Toll Road Authority				-
FBC Housing Finance Corporation				26,047,878
FB Grand Parkway Toll Road Authority				23,100,902
Non-Major Discretely Presented				-
Component Units				-
<b>Total Component Units</b>				<b>49,148,780</b>
<b>General Revenues:</b>				
Property taxes, penalties, and interest	502,869,684	-	502,869,684	1,343,972
Sales and use taxes	22,759,724	-	22,759,724	-
Earnings on investments	30,346,248	6,000	30,352,248	19,524,527
Miscellaneous	7,996,612	-	7,996,612	-
<b>Total General Revenues</b>	<b>563,972,268</b>	<b>6,000</b>	<b>563,978,268</b>	<b>20,868,499</b>
Changes in Net Position	(11,118,545)	(1,842,081)	(12,960,626)	70,017,279
<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>\$ 3,020,455,977</b>	<b>\$ (4,069,854)</b>	<b>\$ 3,016,386,123</b>	<b>\$ 432,022,405</b>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
 September 30, 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	\$ 84,047,979	\$ 6,056,852	\$ 182,229,761	\$ 50,758,979
Investments	107,201,587	33,253,036	23,297,684	45,085,195
Taxes receivable, net	10,016,163	2,871,248	-	1,815,328
Grants receivable	4,069,741	-	-	-
Fines and fees receivable	46,565,876	-	-	-
Other receivables	10,181,855	22,494,843	51,294	16,880
Due from other funds	64,342,525	2,349	-	-
Due from component units	19,744,385	-	-	-
Prepaid items	75,591	-	-	-
<b>Total Assets</b>	<u>\$ 346,245,702</u>	<u>\$ 64,678,328</u>	<u>\$ 205,578,739</u>	<u>\$ 97,676,382</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 73,149,657	\$ -	\$ 618,824	\$ -
Accrued payroll	15,145,861	-	-	-
Retainage payable	-	-	14,573,568	6,805
Due to other funds	1,165,406	-	44,155,825	645,632
Due to other governments	4,181,240	-	-	-
Unearned revenues	5,233,329	-	-	-
<b>Total Liabilities</b>	<u>98,875,493</u>	<u>-</u>	<u>59,348,217</u>	<u>652,437</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	10,016,163	2,871,248	-	-
Unavailable revenue-other	46,565,876	22,933,386	-	-
<b>Total Deferred Inflows of Resources</b>	<u>56,582,039</u>	<u>25,804,634</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	75,591	-	-	-
Restricted	7,547,792	38,873,694	146,230,521	97,023,945
Committed	19,764,306	-	-	-
Unassigned	163,400,481	-	-	-
<b>Total Fund Balances</b>	<u>190,788,169</u>	<u>38,873,694</u>	<u>146,230,521</u>	<u>97,023,945</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 346,245,701</u>	<u>\$ 64,678,328</u>	<u>\$ 205,578,738</u>	<u>\$ 97,676,382</u>

**FORT BEND COUNTY, TEXAS**

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
 September 30, 2025

	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Cash and cash equivalents	\$ 53,829,085	\$ 376,922,656
Investments	41,420,267	250,257,769
Taxes receivable, net	1,265,273	15,968,012
Grants receivable	977,123	5,046,864
Fines and fees receivable	-	46,565,876
Other receivables	2,402,649	35,147,521
Due from other funds	1,168,697	65,513,571
Due from component units	-	19,744,385
Prepaid items	13,795	89,386
<b>Total Assets</b>	<u>\$ 101,076,889</u>	<u>\$ 815,256,040</u>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 490,840	\$ 74,259,321
Accrued payroll	-	15,145,861
Retainage payable	144,842	14,725,215
Due to other funds	21,288,912	67,255,775
Due to other governments	3,764,538	7,945,778
Unearned revenues	<u>(2,700,938)</u>	<u>2,532,391</u>
<b>Total Liabilities</b>	<u>22,988,194</u>	<u>181,864,341</u>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	920,131	13,807,542
Unavailable revenue-other	<u>-</u>	<u>69,499,262</u>
<b>Total Deferred Inflows of Resources</b>	<u>920,131</u>	<u>83,306,804</u>
<b>Fund Balances</b>		
Nonspendable	13,795	89,386
Restricted	77,154,769	366,830,721
Committed	-	19,764,306
Unassigned	<u>-</u>	<u>163,400,481</u>
<b>Total Fund Balances</b>	<u>77,168,564</u>	<u>550,084,893</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 101,076,889</u>	<u>\$ 815,256,038</u>



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

Total fund balances, governmental funds \$ 550,084,893

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. 4,298,154,097

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 84,658,111

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	(1,272,243,409)
Deferred charges on debt refunding	(2,534,202)
Compensated absences	(13,291,819)
Premiums on issuance of debt	(101,405,385)
Accrued interest payable on bonds	(5,343,317)

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	20,771,561
Total Other post-employment benefits ("OPEB") liability	(303,244,117)
Deferred outflows related to post-employment activities	86,073,701
Deferred inflows related to post-employment activities	(341,118,988)

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. 19,894,850

Net Position of Governmental Activities \$ 3,020,455,976

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

For the Twelve Months Ended September 30, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	FBC Assistance Districts
<b>Revenues</b>				
Property taxes	\$ 342,614,373	\$ 129,670,049	\$ -	\$ -
Sales and use taxes	75,138	-	-	21,882,958
Fines and fees	55,675,144	-	-	-
Intergovernmental	52,055,305	4,341,780	1,679,929	-
Earnings on investments	12,789,318	2,736,663	7,755,522	3,703,323
Miscellaneous	20,160,842	1,317,680	2,606,243	-
<b>Total Revenues</b>	<u>483,370,120</u>	<u>138,066,172</u>	<u>12,041,694</u>	<u>25,586,281</u>
<b>Expenditures</b>				
Current:				
General administration	102,524,898	-	1,385,306	-
Financial administration	15,786,444	-	46,212	-
Administration of justice	133,285,854	-	225,272	-
Construction and maintenance	4,791,706	-	58,912,813	3,621,260
Health and human services	62,113,125	-	354,949	-
Cooperative services	1,413,059	-	-	-
Public safety	94,991,256	-	2,038,527	-
Parks and recreation	7,349,562	-	2,361,255	-
Libraries and education	22,698,612	-	-	-
<b>Capital Outlay</b>	5,492,532	7,554,867	204,459,926	209,594
<b>Debt Service:</b>				
Principal	-	72,392,571	-	-
Interest and fiscal charges	-	51,872,119	-	-
Debt issuance costs	-	323,477	1,943,126	-
<b>Total Expenditures</b>	<u>450,447,048</u>	<u>132,143,034</u>	<u>271,727,386</u>	<u>3,830,854</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>32,923,072</u>	<u>5,923,138</u>	<u>(259,685,692)</u>	<u>21,755,427</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	29,850,623	6,351,671	-	-
Transfers (out)	(22,900,312)	(24,925,000)	-	(3,751,671)
General obligation bonds and notes issued	-	-	195,383,750	-
Refunding bonds issued	-	59,095,000	-	-
Premium on general obligation bonds issued	-	4,942,753	14,008,611	-
Lease and capital financing initiation	-	7,554,867	-	-
Payment to refunded bond escrow agent	-	(63,711,927)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>6,950,311</u>	<u>(10,692,636)</u>	<u>209,392,361</u>	<u>(3,751,671)</u>
Net Change in Fund Balances	39,873,383	(4,769,498)	(50,293,331)	18,003,756
<b>Fund Balances, Beginning of Year</b>	<u>150,914,786</u>	<u>43,643,192</u>	<u>196,523,852</u>	<u>79,020,191</u>
<b>Fund Balances, End of Period</b>	<u>\$ 190,788,169</u>	<u>\$ 38,873,694</u>	<u>\$ 146,230,521</u>	<u>\$ 97,023,947</u>

**FORT BEND COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

For the Twelve Months Ended September 30, 2025

	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
	<u>                    </u>	<u>                    </u>
<b>Revenues</b>		
Property taxes	\$ 29,529,428	\$ 501,813,850
Sales taxes	801,629	22,759,725
Fines and fees	11,893,873	67,569,017
Intergovernmental	53,974,101	112,051,115
Earnings on investments	3,356,190	30,341,016
Miscellaneous	4,554,894	28,639,659
<b>Total Revenues</b>	<u>104,110,115</u>	<u>763,174,382</u>
<b>Expenditures</b>		
Current:		
General administration	2,968,919	106,879,123
Financial administration	9,439	15,842,095
Administration of justice	35,253,948	168,765,074
Construction and maintenance	43,082,347	110,408,126
Health and human services	10,323,307	72,791,381
Cooperative services	-	1,413,059
Public safety	6,040,573	103,070,356
Parks and recreation	-	9,710,817
Libraries and education	74,576	22,773,188
<b>Capital Outlay</b>	5,662,230	223,379,149
<b>Debt Service:</b>		
Principal	-	72,392,571
Interest and fiscal charges	-	51,872,119
Debt issuance costs	-	2,266,603
<b>Total Expenditures</b>	<u>103,415,339</u>	<u>961,563,661</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>694,776</u>	<u>(198,389,279)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers in	20,285,301	56,487,595
Transfers (out)	(4,910,612)	(56,487,595)
General obligation bonds and notes issued	-	195,383,750
Refunding bonds issued	-	59,095,000
Premium on general obligation bonds issued	-	18,951,364
Lease and capital financing initiation	-	7,554,867
Payment to refunded bond escrow agent	-	(63,711,927)
<b>Total Other Financing Sources (Uses)</b>	<u>15,374,689</u>	<u>217,273,054</u>
Net Change in Fund Balances	16,069,465	18,883,775
<b>Fund Balances, Beginning of Year</b>	<u>61,099,099</u>	<u>531,201,120</u>
<b>Fund Balances, End of Period</b>	<u>\$ 77,168,564</u>	<u>\$ 550,084,895</u>

**FORT BEND COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Twelve Months Ended September 30, 2025**

Net change in fund balances - total governmental funds \$ 18,883,775

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 \$228,272,246 was exceeded by depreciation of \$133,856,237 in the current period. 94,416,093

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 (18,951,364)  
    Leases and capital financing (7,554,867)  
Repayments:  
    Principal repayments 72,392,571  
    Payments to escrow agent 63,711,927

Contributions for post employment benefits made during the year, are treated as expenditures in the governmental funds but are treated as a reduction in net pension liability in government wide financial statements.  
    Pension 63,168,029

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.  
    Accrued interest (341,121)  
    Pension expense for the pension plan measurement year (45,388,474)  
    Other post-employment benefit ("OPEB") expense  
    Amortization of bond premiums 11,831,488  
    Amortization of deferred charge on refunding (1,208,324)

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. (3,476,009)

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. (1,174,058)

Change in net position of governmental activities \$ (11,118,546)

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

### **Special Revenue Funds**

#### **Hotel Occupancy Tax**

This fund is used to account for the receipts and disbursements relating to hotel occupancy taxes collected by hotels in the County to be used for tourism efforts by the County. This includes Fund 120.

#### **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.

**Special Revenue Funds (continued)**

**County Law Library**

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

**Gus George Law Academy**

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

**Fort Bend County Historical Commission**

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

**Library Donations**

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

**Probate Court Training**

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

**Juvenile Alert Program**

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

**Juvenile Probation Special**

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

**FORT BEND COUNTY, TEXAS**

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

**Special Revenue Funds (continued)**

**District Attorney Bad Check Collection Fee**

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

**District Attorney Special Fun Run**

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

**County Attorney Salary Supplement**

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

**Records Management - County**

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

**VIT Interest**

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

**Elections Contract**

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

**Asset Forfeitures**

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

**Special Revenue Funds (continued)**

**County Child Abuse Prevention**

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

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

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

**Juvenile Title IV-E Foster Care**

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

**Child Protective Services**

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

**Community Development Combined Funds**

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

**Child Support Title IV-D Reimbursement**

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

**Local Law Enforcement Block Grants**

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

**Juvenile Justice Alternative Education**

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

**Special Revenue Funds (continued)**

**Juvenile Probation - State Funds**

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

**CSCD – Pre-trial Bond**

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

**Adult Probation - State Funds**

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

**Sheriff's Commissary Fund**

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

**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**  
**September 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>Hotel Occupancy Tax</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 22,877	\$ 5,355,860	\$ 2,421,643	\$ 1,534,796	\$ 8,474,824
Investments	-	10,984,640	-	-	5,027,120
Taxes receivable, net	-	-	345,142	-	578,668
Grants receivable	-	-	-	45,217	-
Other receivables	-	-	-	52,630	1,017,258
Due from other funds	778,751	-	-	-	16,030
Prepaid items	-	-	-	1,374	5,175
<b>Total Assets</b>	<b>\$ 801,628</b>	<b>\$ 16,340,500</b>	<b>\$ 2,766,785</b>	<b>\$ 1,634,017</b>	<b>\$ 15,119,075</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 9,200
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	4,497,500	4,345,206
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,497,500</b>	<b>4,354,406</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	578,668
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>578,668</b>
<b>Fund Balances:</b>					
Restricted	801,628	16,340,500	2,766,785	(2,864,857)	10,180,826
<b>Total Fund Balances</b>	<b>801,628</b>	<b>16,340,500</b>	<b>2,766,785</b>	<b>(2,863,483)</b>	<b>10,186,001</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 801,628</b>	<b>\$ 16,340,500</b>	<b>\$ 2,766,785</b>	<b>\$ 1,634,017</b>	<b>\$ 15,119,075</b>

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

	<b>Special Revenue Funds</b>				
	<b>Drainage District</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Enforcement Academy</b>	<b>FBC Historical Commission</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 9,573,427	\$ 44,053	\$ 180,154	\$ 597,874	\$ 5,956
Investments	11,264,748	-	1,098,464	-	-
Taxes receivable, net	341,463	-	-	-	-
Grants receivable	506,320	-	-	-	-
Other receivables	1,159,594	194	1,188	-	-
Due from other funds	-	-	49,061	125	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 22,845,552</u></b>	<b><u>\$ 44,247</u></b>	<b><u>\$ 1,328,867</u></b>	<b><u>\$ 597,999</u></b>	<b><u>\$ 5,956</u></b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 475,340	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	2,849,130	11,069	103,904	8,398	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>3,324,470</u></b>	<b><u>11,069</u></b>	<b><u>103,904</u></b>	<b><u>8,398</u></b>	<b><u>-</u></b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	341,463	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>341,463</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances:</b>					
Restricted	19,179,619	33,178	1,224,963	589,601	5,956
<b>Total Fund Balances</b>	<b><u>19,179,619</u></b>	<b><u>33,178</u></b>	<b><u>1,224,963</u></b>	<b><u>589,601</u></b>	<b><u>5,956</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 22,845,552</u></b>	<b><u>\$ 44,247</u></b>	<b><u>\$ 1,328,867</u></b>	<b><u>\$ 597,999</u></b>	<b><u>\$ 5,956</u></b>

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

	<u>Special Revenue Funds</u>				
	<u>Library Donations</u>	<u>Probate Court Training</u>	<u>Juvenile Alert Program</u>	<u>Juvenile Probation Special</u>	<u>District Attorney Bad Check Collection Fee</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 87,220	\$ 209,797	\$ 56,299	\$ 185,817	\$ 96,675
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	2,628	-	-	-	-
Due from other funds	-	1,060	-	-	20
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 89,848</u>	<u>\$ 210,857</u>	<u>\$ 56,299</u>	<u>\$ 185,817</u>	<u>\$ 96,695</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	7,998	-	-	3,525	2,960
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>7,998</u>	<u>-</u>	<u>-</u>	<u>3,525</u>	<u>2,960</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	81,850	210,857	56,299	182,292	93,735
<b>Total Fund Balances</b>	<u>81,850</u>	<u>210,857</u>	<u>56,299</u>	<u>182,292</u>	<u>93,735</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 89,848</u>	<u>\$ 210,857</u>	<u>\$ 56,299</u>	<u>\$ 185,817</u>	<u>\$ 96,695</u>

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

	<u>Special Revenue Funds</u>				
	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>	<u>Elections Contract</u>
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ 11,642	\$ 5,616,871	\$ 128,167	\$ 1,215,441
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	168,743
Due from other funds	-	-	167,695	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 11,642</u>	<u>\$ 5,784,566</u>	<u>\$ 128,167</u>	<u>\$ 1,384,184</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	4,676	175,705	2,348	59,140
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>4,676</u>	<u>175,705</u>	<u>2,348</u>	<u>59,140</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	-	6,966	5,608,861	125,819	1,325,044
<b>Total Fund Balances</b>	<u>-</u>	<u>6,966</u>	<u>5,608,861</u>	<u>125,819</u>	<u>1,325,044</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 11,642</u>	<u>\$ 5,784,566</u>	<u>\$ 128,167</u>	<u>\$ 1,384,184</u>

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

	<b>Special Revenue Funds</b>				
	<b>Asset Forfeitures</b>	<b>County Child Abuse Prevention</b>	<b>Enforcement Officers' Standards Education Grant</b>	<b>Juvenile Title IV-E Foster Care</b>	<b>Child Protective Services</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 7,195,437	\$ 24,280	\$ 218,485	\$ 94	\$ 90,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	1,037
Other receivables	-	-	-	-	-
Due from other funds	-	208	-	-	-
Prepaid items	4,651	-	2,290	-	-
<b>Total Assets</b>	<b><u>\$ 7,200,088</u></b>	<b><u>\$ 24,488</u></b>	<b><u>\$ 220,775</u></b>	<b><u>\$ 94</u></b>	<b><u>\$ 91,116</u></b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	1,515,331	-	2,440	-	89,931
Due to other governments	3,101,486	-	-	-	-
Unearned revenues	-	-	-	94	-
<b>Total Liabilities</b>	<b><u>4,616,817</u></b>	<b><u>-</u></b>	<b><u>2,440</u></b>	<b><u>94</u></b>	<b><u>89,931</u></b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances:</b>					
Restricted	<u>2,578,620</u>	<u>24,488</u>	<u>216,045</u>	<u>-</u>	<u>1,185</u>
<b>Total Fund Balances</b>	<b><u>2,583,271</u></b>	<b><u>24,488</u></b>	<b><u>218,335</u></b>	<b><u>-</u></b>	<b><u>1,185</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 7,200,088</u></b>	<b><u>\$ 24,488</u></b>	<b><u>\$ 220,775</u></b>	<b><u>\$ 94</u></b>	<b><u>\$ 91,116</u></b>

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

	<u>Special Revenue Funds</u>				
	<u>Community Development Combined Funds</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ (210)	\$ 233,704	\$ 48,583	\$ 118,345	\$ 1,906,875
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	385,999	-	-	-	38,550
Other receivables	-	414	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	305	-
<b>Total Assets</b>	<u>\$ 385,789</u>	<u>\$ 234,118</u>	<u>\$ 48,583</u>	<u>\$ 118,650</u>	<u>\$ 1,945,425</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	611,941	-	16,170	15,035	2,208,324
Due to other governments	-	-	-	-	-
Unearned revenues	1,287,282	467,774	82,300	-	5,504
<b>Total Liabilities</b>	<u>1,899,223</u>	<u>467,774</u>	<u>98,470</u>	<u>15,035</u>	<u>2,213,828</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	(1,513,434)	(233,656)	(49,887)	103,310	(268,403)
<b>Total Fund Balances</b>	<u>(1,513,434)</u>	<u>(233,656)</u>	<u>(49,887)</u>	<u>103,615</u>	<u>(268,403)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 385,789</u>	<u>\$ 234,118</u>	<u>\$ 48,583</u>	<u>\$ 118,650</u>	<u>\$ 1,945,425</u>

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

	<b>Special Revenue Funds</b>				
	<b>CSCD Pre-trial Bond</b>	<b>Adult Probation - State Funds</b>	<b>Sheriff Commissary Fund</b>	<b>COVID Response Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 827,079	\$ 4,001,024	\$ 3,343,581	\$ 2,336	\$ 53,829,085
Investments	-	-	-	13,045,295	41,420,267
Taxes receivable, net	-	-	-	-	1,265,273
Grants receivable	-	-	-	-	977,123
Other receivables	-	-	-	-	2,402,649
Due from other funds	-	155,081	666	-	1,168,697
Prepaid items	-	-	-	-	13,795
<b>Total Assets</b>	<b>\$ 827,079</b>	<b>\$ 4,156,105</b>	<b>\$ 3,344,247</b>	<b>\$ 13,047,631</b>	<b>\$ 101,076,889</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 6,300	\$ -	\$ -	\$ 490,840
Retainage payable	-	-	-	144,842	144,842
Due to other funds	-	692,083	23,056	4,043,042	21,288,912
Due to other governments	-	155,703	507,349	-	3,764,538
Unearned revenues	-	6,298,361	-	(10,842,253)	(2,700,938)
<b>Total Liabilities</b>	<b>-</b>	<b>7,152,447</b>	<b>530,405</b>	<b>(6,654,369)</b>	<b>22,988,194</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	920,131
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>920,131</b>
<b>Fund Balances:</b>					
Restricted	827,079	(2,996,342)	2,813,842	19,702,000	77,154,769
<b>Total Fund Balances</b>	<b>827,079</b>	<b>(2,996,342)</b>	<b>2,813,842</b>	<b>19,702,000</b>	<b>77,168,564</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 827,079</b>	<b>\$ 4,156,105</b>	<b>\$ 3,344,247</b>	<b>\$ 13,047,631</b>	<b>\$ 101,076,889</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Twelve Months Ended September 30, 2025**

<b>Special Revenue Funds</b>					
	<b>Hotel Occupancy Tax</b>	<b>FBC ESD 100 Agreement</b>	<b>Aliana Management District Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,847,164
Sales and use taxes	801,629	-	-	-	-
Fines and fees	-	-	-	-	7,241,901
Intergovernmental	-	510,367	1,306,500	417,164	719,949
Earnings on investments	-	674,153	76,308	131,770	625,692
Miscellaneous	-	-	-	1,713	473,140
<b>Total Revenues</b>	<b>801,629</b>	<b>1,184,520</b>	<b>1,382,808</b>	<b>550,647</b>	<b>26,907,846</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	1	-	22,198,160	-
Construction and maintenance	1	-	104,871	-	27,806,845
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,095</b>	<b>81,937</b>
<b>Total Expenditures</b>	<b>1</b>	<b>1</b>	<b>104,871</b>	<b>22,244,255</b>	<b>27,888,782</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>801,628</b>	<b>1,184,519</b>	<b>1,277,937</b>	<b>(21,693,608)</b>	<b>(980,936)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	20,147,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,147,000</b>	<b>-</b>
Net Change in Fund Balances	801,628	1,184,519	1,277,937	(1,546,608)	(980,936)
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>15,155,981</b>	<b>1,488,848</b>	<b>(1,316,875)</b>	<b>11,166,937</b>
<b>Fund Balances, End of Period</b>	<b>\$ 801,628</b>	<b>\$ 16,340,500</b>	<b>\$ 2,766,785</b>	<b>\$ (2,863,483)</b>	<b>\$ 10,186,001</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Twelve Months Ended September 30, 2025**

	<u>Special Revenue Funds</u>				
	<u>Drainage District</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Enforcement Academy</u>	<u>FBC Historical Commission</u>
<b>Revenues</b>					
Property taxes	\$ 11,682,264	\$ -	\$ -	\$ -	\$ -
Sales and use taxes					
Fines and fees	-	-	607,526	108,870	-
Intergovernmental	5,728,122	-	-	110,217	-
Earnings on investments	854,076	121	49,196	1,360	21
Miscellaneous	43,423	27,602	-	-	-
<b>Total Revenues</b>	<u>18,307,885</u>	<u>27,723</u>	<u>656,722</u>	<u>220,447</u>	<u>21</u>
<b>Expenditures</b>					
Current:					
General administration	377,683	-	-	-	3,080
Financial administration	-	-	-	-	-
Administration of justice	-	(1)	655,295	-	-
Construction and maintenance	10,321,053	-	-	-	-
Health and human services	2	24,314	-	-	-
Public safety	-	-	-	140,335	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>3,861,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>14,560,164</u>	<u>24,313</u>	<u>655,295</u>	<u>140,335</u>	<u>3,080</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	3,747,721	3,410	1,427	80,112	(3,059)
<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	3,747,721	3,410	1,427	80,112	(3,059)
<b>Fund Balances, Beginning of Year</b>	<u>15,431,898</u>	<u>29,768</u>	<u>1,223,536</u>	<u>509,489</u>	<u>9,015</u>
<b>Fund Balances, End of Period</b>	<u>\$ 19,179,619</u>	<u>\$ 33,178</u>	<u>\$ 1,224,963</u>	<u>\$ 589,601</u>	<u>\$ 5,956</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Twelve Months Ended September 30, 2025**

	<u>Special Revenue Funds</u>				
	<u>Library Donations</u>	<u>Probate Court Training</u>	<u>Juvenile Alert Program</u>	<u>Juvenile Probation Special</u>	<u>District Attorney Bad Check Collection Fee</u>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes				-	-
Fines and fees	-	14,785	-	-	1,325
Intergovernmental	-	-	-	-	25,034
Earnings on investments	252	505	140	-	(1)
Miscellaneous	56,873	-	-	385	-
<b>Total Revenues</b>	<u>57,125</u>	<u>15,290</u>	<u>140</u>	<u>385</u>	<u>26,358</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	54,148	16,207
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	74,576	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,995</u>	<u>-</u>
<b>Total Expenditures</b>	<u>74,576</u>	<u>-</u>	<u>-</u>	<u>69,143</u>	<u>16,207</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(17,451)	15,290	140	(68,758)	10,151
<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	(17,451)	15,290	140	(68,758)	10,151
<b>Fund Balances, Beginning of Year</b>	<u>99,301</u>	<u>195,567</u>	<u>56,159</u>	<u>251,050</u>	<u>83,584</u>
<b>Fund Balances, End of Period</b>	<u>\$ 81,850</u>	<u>\$ 210,857</u>	<u>\$ 56,299</u>	<u>\$ 182,292</u>	<u>\$ 93,735</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2025**

	<u>Special Revenue Funds</u>				
	<u>District Attorney Special Fun Run</u>	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>	<u>Elections Contract</u>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	-	1,966,198	-	-
Intergovernmental	-	70,000	-	-	-
Earnings on investments	-	186	-	4,969	2,675
Miscellaneous	-	-	-	28,906	785,550
<b>Total Revenues</b>	<u>-</u>	<u>70,186</u>	<u>1,966,198</u>	<u>33,875</u>	<u>788,225</u>
<b>Expenditures</b>					
Current:					
General administration	-	141,706	1,767,818	-	678,632
Financial administration	-	-	-	9,439	-
Administration of justice	-	-	616,630	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	1
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>141,706</u>	<u>2,384,448</u>	<u>9,439</u>	<u>678,633</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	-	(71,520)	(418,250)	24,436	109,592
<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	-	(71,520)	(418,250)	24,436	109,592
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>78,486</u>	<u>6,027,111</u>	<u>101,383</u>	<u>1,215,452</u>
<b>Fund Balances, End of Period</b>	<u>\$ -</u>	<u>\$ 6,966</u>	<u>\$ 5,608,861</u>	<u>\$ 125,819</u>	<u>\$ 1,325,044</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Twelve Months Ended September 30, 2025**

	<b>Special Revenue Funds</b>				
	<b>Asset Forfeitures</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>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	749	-	-	-
Intergovernmental	429,842	-	117,211	-	6,716
Earnings on investments	82,643	-	465	-	426
Miscellaneous	<u>1,515,268</u>	-	-	-	500
<b>Total Revenues</b>	<u>2,027,753</u>	<u>749</u>	<u>117,676</u>	<u>-</u>	<u>7,642</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	210,235	-	918	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	287,583
Public safety	4,012,785	-	52,360	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>227,788</u>	-	-	-	-
<b>Total Expenditures</b>	<u>4,450,808</u>	<u>-</u>	<u>53,278</u>	<u>-</u>	<u>287,583</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,423,055)	749	64,398	-	(279,941)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	153,312
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,312</u>
Net Change in Fund Balances	(2,423,055)	749	64,398	-	(126,629)
<b>Fund Balances, Beginning of Year</b>	<u>5,006,326</u>	<u>23,739</u>	<u>153,937</u>	<u>-</u>	<u>127,814</u>
<b>Fund Balances, End of Period</b>	<u>\$ 2,583,271</u>	<u>\$ 24,488</u>	<u>\$ 218,335</u>	<u>\$ -</u>	<u>\$ 1,185</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Twelve Months Ended September 30, 2025**

	<u>Special Revenue Funds</u>				
	<u>Community Development Combined Funds</u>	<u>Child Support Title IV-D Reimbursement</u>	<u>Local Law Enforcement Block Grants</u>	<u>Juvenile Justice Alternative Education</u>	<u>Juvenile Probation - State Funds</u>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	6,824,393	(231,944)	63,023	52,364	4,494,225
Earnings on investments	-	1,738	51	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>6,824,393</u>	<u>(230,206)</u>	<u>63,074</u>	<u>52,364</u>	<u>4,494,225</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	3,450	1	155,628	4,762,628
Construction and maintenance	4,849,577	-	-	-	-
Health and human services	3,488,250	-	-	-	-
Public safety	-	-	100,961	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>11,999</u>	<u>10,700</u>	<u>-</u>
<b>Total Expenditures</b>	<u>8,337,827</u>	<u>3,450</u>	<u>112,961</u>	<u>166,328</u>	<u>4,762,628</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,513,434)	(233,656)	(49,887)	(113,964)	(268,403)
<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	(1,513,434)	(233,656)	(49,887)	(113,964)	(268,403)
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,579</u>	<u>-</u>
<b>Fund Balances, End of Period</b>	<u>\$ (1,513,434)</u>	<u>\$ (233,656)</u>	<u>\$ (49,887)</u>	<u>\$ 103,615</u>	<u>\$ (268,403)</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Twelve Months Ended September 30, 2025**

	<u>Special Revenue Funds</u>				
	<u>CSCD Pre-trial Bond</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>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 29,529,428
Sales and use taxes	-	-	-	-	801,629
Fines and fees	-	1,952,519	-	-	11,893,873
Intergovernmental	-	1,531,236	-	31,799,682	53,974,101
Earnings on investments	-	189,896	-	659,548	3,356,190
Miscellaneous	-	9,497	1,612,037	-	4,554,894
<b>Total Revenues</b>	<u>-</u>	<u>3,683,148</u>	<u>1,612,037</u>	<u>32,459,230</u>	<u>104,110,115</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	2,968,919
Financial administration	-	-	-	-	9,439
Administration of justice	-	6,580,648	-	-	35,253,948
Construction and maintenance	-	-	-	-	43,082,347
Health and human services	-	-	-	6,523,158	10,323,307
Public safety	-	1	1,734,130	-	6,040,573
Libraries and education	-	-	-	-	74,576
<b>Capital Outlay</b>	<u>-</u>	<u>83,830</u>	<u>-</u>	<u>1,323,460</u>	<u>5,662,230</u>
<b>Total Expenditures</b>	<u>-</u>	<u>6,664,479</u>	<u>1,734,130</u>	<u>7,846,618</u>	<u>103,415,339</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(2,981,331)	(122,093)	24,612,612	694,776
<b>Other Financing Sources (Uses)</b>					
Transfers in	<u>-</u>	<u>(15,011)</u>	<u>-</u>	<u>-</u>	<u>20,285,301</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(15,011)</u>	<u>-</u>	<u>(4,910,612)</u>	<u>15,374,689</u>
Net Change in Fund Balances	-	(2,996,342)	(122,093)	19,702,000	16,069,465
<b>Fund Balances, Beginning of Year</b>	<u>827,079</u>	<u>-</u>	<u>2,935,935</u>	<u>-</u>	<u>61,099,099</u>
<b>Fund Balances, End of Period</b>	<u>\$ 827,079</u>	<u>\$ (2,996,342)</u>	<u>\$ 2,813,842</u>	<u>\$ 19,702,000</u>	<u>\$ 77,168,564</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**  
**September 30, 2025**

<b>Fund Number</b>	<b>MAJ-754</b>	<b>MAJ-756</b>	<b>MAJ-757</b>	<b>MAJ-759</b>
	<b>Central Appraisal District Phase 2 Expansion</b>	<b>Facilities Limited Tax Bonds, Series 2019</b>	<b>Public Facilities Corp Lease Revenue Bonds, Series 2023</b>	<b>Offsite Sherrif Training Facility</b>
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,673,076	\$ 4,424,980	\$ -
Investments	-	-	23,297,684	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 1,673,076</u>	<u>\$ 27,722,664</u>	<u>\$ -</u>
<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	-	-	-	2,471,327
<b>Total Liabilities</b>	<u>-</u>	<u>377,804</u>	<u>4,094,095</u>	<u>2,558,988</u>
<b>Fund Balances</b>				
Restricted	-	1,295,272	23,628,568	(2,558,988)
<b>Total Fund Balances</b>	<u>-</u>	<u>1,295,272</u>	<u>23,628,568</u>	<u>(2,558,988)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ -</u>	<u>\$ 1,673,076</u>	<u>\$ 27,722,663</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**  
**September 30, 2025**

Fund Number	MAJ-764	MAJ-765	MAJ-766	MAJ-768
	Drainage District Permanent Imp. Bonds, Series 2020	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020
<b>Assets</b>				
Cash and cash equivalents	\$ 6,694,050	\$ 2,134,074	\$ -	\$ 688,962
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 6,694,050</u>	<u>\$ 2,134,074</u>	<u>\$ -</u>	<u>\$ 688,962</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	293,933	-	-	-
Due to other funds	1,638,820	10,546	-	-
<b>Total Liabilities</b>	<u>1,932,753</u>	<u>10,546</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>4,761,297</u>	<u>2,123,528</u>	<u>-</u>	<u>688,962</u>
<b>Total Fund Balances</b>	<u>4,761,297</u>	<u>2,123,528</u>	<u>-</u>	<u>688,962</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 6,694,050</u>	<u>\$ 2,134,074</u>	<u>\$ -</u>	<u>\$ 688,962</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**  
**September 30, 2025**

Fund Number	MAJ-769	MAJ-770	MAJ-773	MAJ-775
	Parks Bond Projects, Seires 2025	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023
<b>Assets</b>				
Cash and cash equivalents	\$ 29,268,269	\$ 82,428	\$ 18,473,340	\$ -
Investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 29,268,269</u>	<u>\$ 82,428</u>	<u>\$ 18,473,340</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 555,824	\$ -
Retainage payable	902,774	-	330,445	-
Due to other funds	8,560,714	82,425	791,784	-
<b>Total Liabilities</b>	<u>9,463,488</u>	<u>82,425</u>	<u>1,678,053</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>19,804,781</u>	<u>3</u>	<u>16,795,287</u>	<u>-</u>
<b>Total Fund Balances</b>	<u>19,804,781</u>	<u>3</u>	<u>16,795,287</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
	<u>\$ 29,268,269</u>	<u>\$ 82,428</u>	<u>\$ 18,473,340</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**  
**September 30, 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	\$ 4,298	\$ 74,901,553	\$ 8,281	\$ 43,876,450	\$ 182,229,761
Investments	-	-	-	-	23,297,684
Other receivables	-	-	-	51,294	51,294
<b>Total Assets</b>	<u>\$ 4,298</u>	<u>\$ 74,901,553</u>	<u>\$ 8,281</u>	<u>\$ 43,927,744</u>	<u>\$ 205,578,739</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	1,195,671	-	7,354,185	14,573,568
Due to other funds	1,814	8,121,657	-	22,476,738	44,155,825
<b>Total Liabilities</b>	<u>1,814</u>	<u>9,317,328</u>	<u>-</u>	<u>29,830,923</u>	<u>59,348,217</u>
<b>Fund Balances</b>					
Restricted	2,484	65,584,225	8,281	14,096,821	146,230,521
<b>Total Fund Balances</b>	<u>2,484</u>	<u>65,584,225</u>	<u>8,281</u>	<u>14,096,821</u>	<u>146,230,521</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 4,298</u>	<u>\$ 74,901,553</u>	<u>\$ 8,281</u>	<u>\$ 43,927,744</u>	<u>\$ 205,578,738</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 Twelve Months Ended September 30, 2025**

Fund Number	MAJ-754	MAJ-756	MAJ-757	MAJ-759
	Central Appraisal District Phase 2 Expansion	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	13,104	79,160	2,408,603	-
Miscellaneous	37,350	-	2,556,250	-
<b>Total Revenues</b>	<u>50,454</u>	<u>79,160</u>	<u>4,964,853</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>	-	-	60,346,696	2,554,372
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>(1,012,526)</u>	<u>-</u>	<u>60,344,096</u>	<u>2,558,988</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,062,980</u>	<u>79,160</u>	<u>(55,379,243)</u>	<u>(2,558,988)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	(2,556,250)	-
Premium on general obligation bonds issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(2,556,250)</u>	<u>-</u>
Net Change in Fund Balances	1,062,980	79,160	(57,935,493)	(2,558,988)
<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>\$ 1,295,272</u>	<u>\$ 23,628,568</u>	<u>\$ (2,558,988)</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 Twelve Months Ended September 30, 2025**

Fund Number	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020	MAJ-765 Drainage District Projects CO 2024	MAJ-766 Certificates of Obligation, Series 2020A	MAJ-768 Tax Notes, Series 2020
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	398,828	145,760	252	30,437
Miscellaneous	-	-	3,197	-
<b>Total Revenues</b>	<u>398,828</u>	<u>145,760</u>	<u>3,449</u>	<u>30,437</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	532,963	-	193,971	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
<b>Capital Outlay</b>	4,477,384	2,451,296	(1,232,194)	-
<b>Debt Service:</b>				
Bond issuance costs	-	-	-	-
<b>Total Expenditures</b>	<u>5,010,347</u>	<u>2,451,296</u>	<u>(1,038,223)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,611,519)</u>	<u>(2,305,536)</u>	<u>1,041,672</u>	<u>30,437</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	-	-	-	-
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	(4,611,519)	(2,305,536)	1,041,672	30,437
<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>\$ 4,761,297</u>	<u>\$ 2,123,528</u>	<u>\$ -</u>	<u>\$ 688,962</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 Twelve Months Ended September 30, 2025**

Fund Number	MAJ-769	MAJ-770	MAJ-773	MAJ-775
	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	96,853	271,021	969,991	3,493
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>96,853</u>	<u>271,021</u>	<u>969,991</u>	<u>3,493</u>
<b>Expenditures</b>				
Current:				
General administration	49,492	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	532	591	21,335	8,344
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	1,597,751	686,826	-	-
<b>Capital Outlay</b>	<u>8,644,438</u>	<u>7,324,639</u>	<u>6,565,949</u>	<u>-</u>
<b>Debt Service:</b>				
Bond issuance costs	268,028	-	-	-
<b>Total Expenditures</b>	<u>10,560,241</u>	<u>8,012,056</u>	<u>6,587,284</u>	<u>8,344</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(10,463,388)</u>	<u>(7,741,035)</u>	<u>(5,617,293)</u>	<u>(4,851)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation bonds	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	19,804,781	(7,741,035)	(5,617,293)	(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>\$ 19,804,781</u>	<u>\$ 3</u>	<u>\$ 16,795,287</u>	<u>\$ -</u>

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

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Twelve Months Ended September 30, 2025**

Fund Number	MAJ-778	MAJ-777	MAJ-779	MAJ-780	
	Certificates of	Certificate of	Unlimited	Unlimited	Totals Capital
	Obligation,	Obligation,	Tax Road	Tax Road	Projects Funds
	Series 2024	Series 2025	Bonds, Series	Bonds, Series	
			2024	2025	
<b>Revenues</b>					
Intergovernmental	\$ 128,640	\$ -	\$ 1,351,202	\$ 200,087	\$ 1,679,929
Earnings on investments	1,077,578	252,655	1,779,271	228,516	7,755,522
Miscellaneous	1,231	-	7,000	1,215	2,606,243
<b>Total Revenues</b>	<u>1,207,449</u>	<u>252,655</u>	<u>3,137,473</u>	<u>429,818</u>	<u>12,041,694</u>
<b>Expenditures</b>					
Current:					
General administration	1,121,254	214,560	-	-	1,385,306
Administration of justice	195,063	30,209	-	-	225,272
Construction and maintenance	-	-	27,171,366	31,991,621	58,912,813
Health and human services	354,949	-	-	-	354,949
Public safety	1,002,100	1,039,027	-	-	2,038,527
Parks and recreation	(81,162)	157,840	-	-	2,361,255
<b>Capital Outlay</b>	<u>28,855,753</u>	<u>33,228,544</u>	<u>16,898,728</u>	<u>34,344,321</u>	<u>204,459,926</u>
<b>Debt Service:</b>					
Bond issuance costs	-	792,331	(649)	883,416	1,943,126
<b>Total Expenditures</b>	<u>31,494,169</u>	<u>35,462,511</u>	<u>44,069,445</u>	<u>67,219,358</u>	<u>271,727,386</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<u>(30,286,720)</u>	<u>(35,209,856)</u>	<u>(40,931,972)</u>	<u>(66,789,540)</u>	<u>(259,685,692)</u>
<b>Other Financing Sources (Uses)</b>					
General obligation bonds	-	94,245,000	-	75,380,000	195,383,750
Premium on general obligation bonds issued	-	6,549,081	-	5,506,361	14,008,611
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>100,794,081</u>	<u>-</u>	<u>80,886,361</u>	<u>209,392,361</u>
Net Change in Fund Balances	(30,286,720)	65,584,225	(40,931,972)	14,096,821	(50,293,331)
<b>Fund Balances, Beginning of Year</b>	<u>30,289,204</u>	<u>-</u>	<u>40,940,253</u>	<u>-</u>	<u>196,523,852</u>
<b>Fund Balances, End of Period</b>	<u>\$ 2,484</u>	<u>\$ 65,584,225</u>	<u>\$ 8,281</u>	<u>#####</u>	<u>\$ 146,230,521</u>

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



**FORT BEND COUNTY, TEXAS**  
**COUNTY ASSISTANCE DISTRICT SUB- FUND DESCRIPTIONS**

**County Assistance Districts Sub- Funds**

Under Chapter 387 of the Texas Local Government Code the County has adopted local sales taxes not to exceed 2 percent within the designated County Assistance Districts for which the commissioners court serves as the board of directors.

County assistance district funds can be used for construction, maintenance or improvement of roads or highways; provision of law enforcement and detention services; maintenance or improvement of libraries, museums, parks or other recreational facilities; promotion of economic development and tourism; firefighting and fire prevention services and provision of services that benefit the public welfare.

The table below represents the following sub-funds for accounting purposes:

<b>Fund Number</b>	<b>Fund Description</b>
OGF-130	CAD 1 - Katy
OGF-131	CAD 2 - Richmond
OGF-133	CAD 4 - Pearland
OGF-134	CAD 5 - Fresno
OGF-135	CAD 6 - Sugar Land
OGF-136	CAD 7 - Fulshear
OGF-137	CAD 8 - Simonton
OGF-138	CAD 9 - Katy
OGF-139	CAD 10 - Katy
OGF-140	CAD 11 - Richmond
OGF-141	CAD 12 - Pleak
OGF-470	CAD 16 - Fairchilds
OGF-471	CAD 17 - Thompsons
OGF-472	CAD 18 - Beasley
OGF-473	CAD 19 - Orchard
OGF-474	CAD 20 - Needville
OGF-475	CAD 21 - Kendleton
OGF-476	CAD 22 - Stafford
OGF-477	CAD 23 - Fairchilds

Note that sales tax collections remitted to the County from the State are typically posted approximately fifty days after month end. As such, these financial statements do not reflect sales taxes collected but not remitted for the last two months.

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**September 30, 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	\$ 17,002,817	\$ 2,673,517	\$ 4,047,395	\$ 1,344,294	\$ 4,099,627
Investments	16,450,464	9,886,176	2,196,928	-	3,295,392
Taxes receivable, net	554,758	255,992	181,241	15,978	123,317
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 34,024,919</u>	<u>\$ 12,815,685</u>	<u>\$ 6,425,564</u>	<u>\$ 1,360,272</u>	<u>\$ 7,518,336</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>72,262</u>	<u>-</u>	<u>44,938</u>	<u>908</u>	<u>171,436</u>
<b>Total Liabilities</b>	<u>72,262</u>	<u>-</u>	<u>44,938</u>	<u>908</u>	<u>171,436</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	<u>33,952,657</u>	<u>12,815,685</u>	<u>6,380,627</u>	<u>1,359,364</u>	<u>7,346,900</u>
<b>Total Fund Balances</b>	<u>33,952,657</u>	<u>12,815,685</u>	<u>6,380,627</u>	<u>1,359,364</u>	<u>7,346,900</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 34,024,919</u>	<u>\$ 12,815,685</u>	<u>\$ 6,425,565</u>	<u>\$ 1,360,272</u>	<u>\$ 7,518,336</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**September 30, 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	\$ 3,021,117	\$ 250,728	\$ 4,107,860	\$ 2,655,419	\$ 7,720,203
Investments	74,667	-	3,295,392	1,098,464	7,689,248
Taxes receivable, net	174,202	14,421	116,626	91,843	169,285
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 3,269,986</u>	<u>\$ 265,149</u>	<u>\$ 7,519,878</u>	<u>\$ 3,845,726</u>	<u>\$ 15,578,736</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 11,198	\$ -
Due to other funds	19,500	-	187,111	129,438	20,039
<b>Total Liabilities</b>	<u>19,500</u>	<u>-</u>	<u>182,718</u>	<u>140,636</u>	<u>20,039</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	3,250,485	265,149	7,337,159	3,705,090	15,558,695
<b>Total Fund Balances</b>	<u>3,250,485</u>	<u>265,149</u>	<u>7,337,159</u>	<u>3,705,090</u>	<u>15,558,695</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,269,985</u>	<u>\$ 265,149</u>	<u>\$ 7,519,877</u>	<u>\$ 3,845,726</u>	<u>\$ 15,578,734</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**September 30, 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	\$ 339,738	\$ 1,077,208	\$ 18,035	\$ 138,148	\$ 326,625
Investments	-	-	-	-	-
Taxes receivable, net	8,458	3,512	2,410	4,945	6,705
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 348,196</u>	<u>\$ 1,080,720</u>	<u>\$ 20,445</u>	<u>\$ 143,093</u>	<u>\$ 333,330</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	348,197	1,080,719	20,446	143,093	333,329
<b>Total Fund Balances</b>	<u>348,197</u>	<u>1,080,719</u>	<u>20,446</u>	<u>143,093</u>	<u>333,329</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 348,197</u>	<u>\$ 1,080,719</u>	<u>\$ 20,446</u>	<u>\$ 143,093</u>	<u>\$ 333,329</u>

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

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
<b>Assets</b>					
Cash and cash equivalents	\$ 492,188	\$ 42,877	\$ 1,383,703	\$ 17,480	\$ 50,758,979
Investments	-	-	1,098,464	-	45,085,195
Taxes receivable, net	35,291	45,859	10,487	-	1,815,330
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 527,479</u>	<u>\$ 88,736</u>	<u>\$ 2,492,654</u>	<u>\$ 17,480</u>	<u>\$ 97,676,384</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 6,805
Due to other funds	-	-	-	-	645,632
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>652,437</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	527,479	88,735	2,492,654	17,480	97,023,943
<b>Total Fund Balances</b>	<u>527,479</u>	<u>88,735</u>	<u>2,492,654</u>	<u>17,480</u>	<u>97,023,943</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 527,479</u>	<u>\$ 88,735</u>	<u>\$ 2,492,654</u>	<u>\$ 17,480</u>	<u>\$ 97,676,380</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**COUNTY ASSISTANCE DISTRICTS SUB-FUNDS**  
**For the Twelve Months Ended September 30, 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>Revenues</b>					
Sales taxes	6,687,829	2,231,222	1,552,608	220,836	1,688,048
Earnings on investments	1,282,739	513,951	225,985	51,076	277,251
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>7,970,568</u>	<u>2,745,173</u>	<u>1,778,593</u>	<u>271,912</u>	<u>1,965,299</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	289,963	1,591,964	138,044	4,508	285,838
<b>Capital Outlay</b>	<u>6,360</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>170,445</u>
<b>Total Expenditures</b>	<u>296,323</u>	<u>1,591,964</u>	<u>138,044</u>	<u>5,508</u>	<u>456,283</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	7,674,245	1,153,209	1,640,549	266,404	1,509,016
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	(1,047,048)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(1,047,048)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7,674,245	106,161	1,640,549	266,404	1,509,016
<b>Fund Balances, Beginning of Year</b>	<u>26,278,412</u>	<u>12,709,524</u>	<u>4,740,078</u>	<u>1,092,960</u>	<u>5,837,884</u>
<b>Fund Balances, End of Period</b>	<u>\$ 33,952,657</u>	<u>\$ 12,815,685</u>	<u>\$ 6,380,627</u>	<u>\$ 1,359,364</u>	<u>\$ 7,346,900</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Twelve Months Ended September 30, 2025**

	<b>CAD 7 - Fulshear</b>	<b>CAD 8 - Simonton</b>	<b>CAD 9 - Katy</b>	<b>CAD 10 - Katy</b>	<b>CAD 11 - Richmond</b>
<b>Revenues</b>					
Sales taxes	2,141,734	84,663	1,651,520	1,821,285	2,967,453
Earnings on investments	226,739	537	277,935	126,107	589,237
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>2,368,473</u>	<u>85,200</u>	<u>1,929,455</u>	<u>1,947,392</u>	<u>3,556,690</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	284,397	(2)	61,137	447,650	310,112
<b>Capital Outlay</b>	<u>6,352</u>	<u>6,360</u>	<u>170,445</u>	<u>6,360</u>	<u>6,360</u>
<b>Total Expenditures</b>	<u>290,749</u>	<u>6,358</u>	<u>231,582</u>	<u>454,010</u>	<u>316,472</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	2,077,724	78,842	1,697,873	1,493,382	3,240,218
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	<u>(2,704,623)</u>	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(2,704,623)</u>	-	-	-	-
Net Change in Fund Balances	(626,899)	78,842	1,697,873	1,493,382	3,240,218
<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>\$ 3,250,485</u>	<u>\$ 265,149</u>	<u>\$ 7,337,159</u>	<u>\$ 3,705,090</u>	<u>\$ 15,558,695</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Twelve Months Ended September 30, 2025**

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
<b>Revenues</b>					
Sales taxes	101,598	28,328	7,846	(38,948)	77,461
Earnings on investments	727	40,609	35	340	737
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>102,325</u>	<u>68,937</u>	<u>7,881</u>	<u>(38,608)</u>	<u>78,198</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	4,800	4,799	(1)	-	4,801
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,360</u>
<b>Total Expenditures</b>	<u>4,800</u>	<u>4,799</u>	<u>(1)</u>	<u>-</u>	<u>11,161</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	97,525	64,138	7,882	(38,608)	67,037
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	97,525	64,138	7,882	(38,608)	67,037
<b>Fund Balances, Beginning of Year</b>	<u>250,672</u>	<u>1,016,581</u>	<u>12,564</u>	<u>181,701</u>	<u>266,292</u>
<b>Fund Balances, End of Period</b>	<u>\$ 348,197</u>	<u>\$ 1,080,719</u>	<u>\$ 20,446</u>	<u>\$ 143,093</u>	<u>\$ 333,329</u>

**FORT BEND COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS  
For the Twelve Months Ended September 30, 2025**

	<b>CAD 20 - Needville</b>	<b>CAD 21 - Kendleton</b>	<b>CAD 22 - Stafford</b>	<b>CAD 23 - Fairchilds</b>	<b>Total County Assistance Districts</b>
<b>Revenues</b>					
Sales taxes	109,000	73,451	459,544	17,479	\$ 21,882,957
Earnings on investments	1,126	88	88,102	1	3,703,322
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>110,126</u>	<u>73,539</u>	<u>547,646</u>	<u>17,480</u>	<u>25,586,279</u>
<b>Expenditures</b>					
Current:					
Construction and maintenance	3,602	1	19,201	-	3,450,814
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>380,042</u>
<b>Total Expenditures</b>	<u>3,602</u>	<u>1</u>	<u>19,201</u>	<u>-</u>	<u>3,830,856</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	106,524	73,538	528,445	17,480	21,755,423
<b>Other Financing Sources (Uses)</b>					
Transfers (out)	-	-	-	-	(3,751,671)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,751,671)</u>
Net Change in Fund Balances	106,524	73,538	528,445	17,480	18,003,752
<b>Fund Balances, Beginning of Year</b>	<u>420,955</u>	<u>15,197</u>	<u>1,964,209</u>	<u>-</u>	<u>79,020,191</u>
<b>Fund Balances, End of Period</b>	<u>\$ 527,479</u>	<u>\$ 88,735</u>	<u>\$ 2,492,654</u>	<u>\$ 17,480</u>	<u>\$ 97,023,943</u>

## **BUDGETARY SCHEDULES**

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

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
<b>Revenues</b>					
Property taxes	\$ 345,630,850	\$ 345,630,850	\$ 342,614,373	\$ (3,016,477)	99%
Sales and use taxes	-	-	-	-	100%
Fines and fees	49,552,575	49,552,575	52,109,189	2,556,614	105%
Intergovernmental	2,864,221	2,864,221	11,929,904	9,065,683	417%
Earnings on investments	8,507,117	8,507,117	12,741,281	4,234,164	150%
Miscellaneous	2,724,159	2,737,006	3,223,152	486,146	118%
<b>Total Revenues</b>	<u>409,278,922</u>	<u>409,291,769</u>	<u>422,617,899</u>	<u>13,326,130</u>	<u>103%</u>
<b>Expenditures</b>					
Current:					
General administration	101,269,635	100,181,027	90,256,158	9,924,869	90%
Financial administration	16,766,777	16,772,277	15,786,444	985,833	94%
Administration of justice	130,428,985	130,492,403	130,103,130	389,273	100%
Construction and maintenance	4,817,291	4,821,291	4,559,802	261,489	95%
Health and human services	51,693,337	52,456,168	48,927,039	3,529,129	93%
Cooperative services	1,453,089	1,465,809	1,413,059	52,750	96%
Public safety	78,231,864	78,214,436	76,479,722	1,734,714	98%
Parks and recreation	7,439,478	7,439,478	7,099,989	339,489	95%
Libraries and education	23,939,554	23,909,463	22,698,144	1,211,319	95%
<b>Capital Outlay</b>	<u>138,150</u>	<u>386,175</u>	<u>541,324</u>	<u>(155,149)</u>	<u>140%</u>
<b>Total Expenditures</b>	<u>416,178,160</u>	<u>416,138,527</u>	<u>397,864,811</u>	<u>18,273,716</u>	<u>96%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(6,899,238)</u>	<u>(6,846,758)</u>	<u>24,753,088</u>	<u>31,599,846</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	4,910,612	4,910,612	
Transfers (out)	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(20,300,312)</u>	<u>119,688</u>	
<b>Total Other Financing Sources (Uses)</b>	<u>(20,420,000)</u>	<u>(20,420,000)</u>	<u>(15,389,700)</u>	<u>5,030,300</u>	
<b>Net Change in Fund Balances - budgetary basis</b>	(27,319,238)	(27,266,758)	9,363,388	36,630,146	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			30,509,993		
<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>\$ 190,788,168</u>	<u>\$ 67,140,139</u>	

(a) See reconciliation on the following page.

**FORT BEND COUNTY, TEXAS**

**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION**

*For the Twelve Months Ended September 30, 2025*

**Budgetary Basis**

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

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 422,617,899	\$ 60,752,222	\$ 483,370,121
Expenditures	397,864,811	52,582,239	450,447,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,753,088	8,169,983	32,923,071
<b>Other Financing Sources (Uses)</b>			
Transfers in	4,910,612	24,940,011	29,850,623
Transfers (out)	(20,300,312)	(2,600,000)	(22,900,312)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(15,389,700)	22,340,011	6,950,311
<b>Net Change in Fund Balance</b>	9,363,388	30,509,994	39,873,382
<b>Fund Balance, Beginning of Year</b>			150,914,787
<b>Fund Balance, End of Period</b>			<u>\$ 190,788,169</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE - BUDGETARY BASIS**  
**For the Twelve Months Ended September 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 130,941,458	\$ 130,941,458	\$ 129,670,049	\$ (1,271,409)	99%
Intergovernmental	4,100,000	4,100,000	4,341,780	241,780	106%
Earnings on investments	1,000,000	1,000,000	2,736,663	1,736,663	274%
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>138,066,172</u>	<u>477,666</u>	<u>100%</u>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	104,280,297	104,280,297	97,317,571	6,962,726	93%
Interest and fiscal charges	57,078,900	57,078,900	51,872,119	5,206,781	91%
<b>Total Expenditures</b>	<u>161,359,197</u>	<u>161,359,197</u>	<u>149,513,167</u>	<u>11,846,030</u>	<u>93%</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(23,770,691)	(23,770,691)	(11,446,995)	12,323,696	
<b>Other Financing Sources (Uses)</b>					
Refunding Bonds Issued	-	-	59,095,000	59,095,000	
Premium on general obligation bonds	-	-	4,942,753	4,942,753	
Payment to refunded bond escrow ag	-	-	(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>6,677,497</u>	<u>6,677,497</u>	
Net Change in Fund Balances - Budgetary Basis	(23,770,691)	(23,770,691)	(4,769,498)	19,001,193	
<b>Fund Balances, Beginning of Year</b>	<u>13,742,581</u>	<u>43,643,192</u>	<u>43,643,192</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ (10,028,110)</u>	<u>\$ 19,872,501</u>	<u>\$ 38,873,694</u>	<u>\$ 19,001,193</u>	

	<u>Actual Amounts</u>			<u>Actual Amounts</u>
	<u>Budgetary Basis</u>	<u>Tax Note Retirement</u>	<u>Subscription Issuance</u>	<u>GAAP Basis</u>
Revenues	\$ 138,066,172	\$ -	\$ -	\$ 138,066,172
Expenditures	149,513,167	(24,925,000)	(7,554,867)	132,143,034
<b>Excess of Revenues Over Expenditures</b>	(11,446,995)	24,925,000	7,554,867	5,923,138
<b>Other Financing Sources (uses)</b>	6,677,497	(24,925,000)	(7,554,867)	(10,692,636)
<b>Net Change in Fund Balance</b>	(4,769,498)	-	-	(4,769,498)
<b>Fund Balance, Beginning of Year</b>				<u>43,643,192</u>
<b>Fund Balance, End of Period</b>				<u>\$ 38,873,694</u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE - BUDGETARY BASIS**  
**For the Twelve Months Ended September 30, 2025**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 18,074,427	\$ 18,074,427	\$ 17,847,164	\$ (227,263)	99%
Fines and fees	7,494,778	7,494,778	7,241,901	(252,877)	97%
Intergovernmental	365,000	365,000	455,995	90,995	125%
Earnings on investments	521,345	521,345	625,695	104,350	120%
Miscellaneous	216,705	216,705	473,140	256,435	218%
<b>Total Revenues</b>	<b>26,672,255</b>	<b>26,672,255</b>	<b>26,643,895</b>	<b>(28,360)</b>	<b>100%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	13,448,536	13,448,536	12,187,593	1,260,943	91%
Operating costs	17,521,140	17,513,940	15,467,969	2,045,971	88%
Information technology costs	16,931	24,131	17,607	6,524	73%
Capital acquisitions	304,529	304,529	215,611	88,918	71%
<b>Total Expenditures</b>	<b>31,291,136</b>	<b>31,291,136</b>	<b>27,888,780</b>	<b>3,402,356</b>	<b>89%</b>
Net Change in Fund Balances - Budgetary Basis	(4,618,881)	(4,618,881)	(1,244,885)	3,373,996	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	263,949	263,949	
<b>Fund Balances, Beginning of Year</b>	<b>9,220,507</b>	<b>11,166,935</b>	<b>11,166,935</b>	<b>-</b>	
<b>Fund Balances, End of Period</b>	<b>\$ 4,601,626</b>	<b>\$ 6,548,054</b>	<b>\$ 10,185,999</b>	<b>\$ 3,637,945</b>	

(a) See reconciliation below.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 26,643,895	\$ 263,951	\$ 26,907,846
Expenditures	27,888,780	2	27,888,782
<b>Net Change in Fund Balance</b>	<b>(1,244,885)</b>	<b>263,949</b>	<b>(980,936)</b>
<b>Fund Balance, Beginning of Year</b>			<b>11,166,935</b>
<b>Fund Balance, End of Period</b>			<b>\$ 10,185,999</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Twelve Months Ended September 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance from Final Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
<b>Revenues</b>					
Property taxes	\$ 11,931,961	\$ 11,931,961	\$ 11,682,264	\$ (249,697)	98%
Earnings on investments	375,000	375,000	854,076	479,076	228%
Miscellaneous	86,179	86,179	43,423	(42,756)	50%
<b>Total Revenues</b>	<u>12,393,140</u>	<u>12,393,140</u>	<u>12,579,763</u>	<u>186,623</u>	<u>102%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	8,197,968	8,197,968	7,577,868	620,100	92%
Operating costs	3,861,314	3,797,424	2,987,565	809,859	79%
Information technology costs	6,388	20,178	17,192	2,986	85%
Capital acquisitions	247,775	297,875	231,189	66,686	78%
<b>Total Expenditures</b>	<u>12,313,445</u>	<u>12,313,445</u>	<u>10,813,814</u>	<u>1,499,631</u>	<u>88%</u>
Net Change in Fund Balances - Budgetary Basis	79,695	79,695	1,765,949	1,686,254	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	1,981,772	-	
<b>Fund Balances, Beginning of Year</b>	<u>15,394,569</u>	<u>15,431,899</u>	<u>15,431,899</u>	<u>-</u>	
<b>Fund Balances, End of Period</b>	<u>\$ 15,474,264</u>	<u>\$ 15,511,594</u>	<u>\$ 19,179,620</u>	<u>\$ 3,668,026</u>	

(a) See reconciliation below

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 12,579,763	\$ 5,728,122	\$ 18,307,885
Expenditures	<u>10,813,814</u>	<u>3,746,350</u>	<u>14,560,164</u>
<b>Net Change in Fund Balance</b>	1,765,949	1,981,772	3,747,721
<b>Fund Balance, Beginning of Year</b>			<u>15,431,899</u>
<b>Fund Balance, End of Period</b>			<u>\$ 19,179,620</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**  
**September 30, 2025**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 616,468	\$ 18,362,896
Due from other funds	-	9,713,348
Other receivables	430,108	2,000,880
Prepaid expenses	83,144	24,012
<b>Total Current Assets</b>	<b>1,129,720</b>	<b>30,101,136</b>
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,408,882	436,123
<b>Total Noncurrent Assets</b>	<b>3,408,882</b>	<b>436,123</b>
<b>Total Assets</b>	<b>4,538,602</b>	<b>30,537,259</b>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	1,014,697	-
Benefits payable	26,574	4,334,976
Due to other funds	7,326,902	644,241
Unearned revenues	240,283	-
<b>Total Current Liabilities</b>	<b>8,608,456</b>	<b>4,979,217</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>8,608,456</b>	<b>10,642,411</b>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	3,408,882	436,123
Unrestricted	(7,478,736)	19,458,725
<b>Total Net Position (Deficit)</b>	<b>\$ (4,069,854)</b>	<b>\$ 19,894,848</b>

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

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
<b>Operating Revenues</b>		
Charges for services	\$ 4,020,610	\$ 82,391,296
<b>Total Operating Revenues</b>	<u>4,020,610</u>	<u>82,391,296</u>
<b>Operating Expenses</b>		
Contractual services	3,710,077	18,088,193
Supplies	822,109	-
Benefits provided	-	65,441,988
Other	2,242,666	-
Depreciation	93,838	40,403
<b>Total Operating Expenses</b>	<u>6,868,690</u>	<u>83,570,584</u>
<b>Operating Income (Loss)</b>	(2,848,080)	(1,179,288)
<b>Non-Operating Revenues</b>		
Earnings on investments	6,000	5,229
Subsidies	1,000,000	-
<b>Total Non-Operating Revenues</b>	<u>1,006,000</u>	<u>5,229</u>
Change in Net Position	(1,842,080)	(1,174,059)
<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>\$ (4,069,854)</u>	<u>\$ 19,894,848</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
*For the Twelve Months Ended September 30, 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	\$ 3,904,072	\$ 77,051,902
Payment of benefits	26,574	(65,244,282)
Payments for services	<u>(6,845,323)</u>	<u>(15,526,835)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(2,914,677)</u>	<u>(3,719,215)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest earned on investments	<u>6,000</u>	<u>5,229</u>
<b>Net Cash Provided by Investing Activities</b>	<u>6,000</u>	<u>5,229</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Transfer from general fund	<u>2,721,827</u>	<u>-</u>
<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>	(186,850)	(3,713,986)
<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>\$ 616,469</u>	<u>\$ 18,362,894</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>		
Operating Income (Loss)	\$ (2,848,080)	\$ (1,179,288)
Adjustments to operations:		
Depreciation	93,838	40,403
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(117,364)	(1,522,631)
Decrease (Increase) in due from other funds	-	(3,816,763)
Decrease (Increase) in prepaid expenses	33,478	2,561,358
Increase (Decrease) in accounts payable	13,415	-
Increase (Decrease) in benefits payable	26,574	9,551,635
Increase (Decrease) in due to other funds	-	(9,353,929)
Increase (Decrease) in unearned revenue	<u>(116,538)</u>	<u>-</u>
<b>Total Adjustments</b>	<u>(66,597)</u>	<u>(2,539,927)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (2,914,677)</u>	<u>\$ (3,719,215)</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 2,807,442	\$ 15,555,454	\$ 18,362,896
Due from other funds	8,309,730	1,403,618	9,713,348
Other receivables	1,970,559	30,321	2,000,880
Prepaid expenses	-	24,012	24,012
<b>Total Current Assets</b>	<u>13,087,731</u>	<u>17,013,405</u>	<u>30,101,136</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	436,123	-	436,123
<b>Total Noncurrent Assets</b>	<u>436,123</u>	<u>-</u>	<u>436,123</u>
<b>Total Assets</b>	<u>13,523,854</u>	<u>17,013,405</u>	<u>30,537,259</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	4,334,976	4,334,976
Due to other funds	430,634	213,607	644,241
<b>Total Current Liabilities</b>	<u>430,634</u>	<u>4,548,583</u>	<u>4,979,217</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,663,194	-	5,663,194
<b>Total Noncurrent Liabilities</b>	<u>5,663,194</u>	<u>-</u>	<u>5,663,194</u>
<b>Total Liabilities</b>	<u>6,093,828</u>	<u>4,548,583</u>	<u>10,642,411</u>
<b>Net Position</b>			
Net investment in capital assets	436,123	-	436,123
Unrestricted	6,993,903	12,464,822	19,458,725
<b>Total Net Position</b>	<u>\$ 7,430,026</u>	<u>\$ 12,464,822</u>	<u>\$ 19,894,848</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for services	<u>\$ 72,280,234</u>	<u>\$ 10,111,062</u>	<u>\$ 82,391,296</u>
<b>Total Operating Revenues</b>	<u>72,280,234</u>	<u>10,111,062</u>	<u>82,391,296</u>
<b>Operating Expenses</b>			
Contractual services	10,132,816	7,955,377	18,088,193
Benefits provided	61,195,879	4,246,109	65,441,988
Depreciation	<u>40,403</u>	<u>-</u>	<u>40,403</u>
<b>Total Operating Expenses</b>	<u>71,369,098</u>	<u>12,201,486</u>	<u>83,570,584</u>
<b>Operating Income (Loss)</b>	911,136	(2,090,424)	(1,179,288)
<b>Non-Operating Revenues</b>			
Earnings on investments	<u>5,229</u>	<u>-</u>	<u>5,229</u>
<b>Total Non-Operating Revenues</b>	<u>5,229</u>	<u>-</u>	<u>5,229</u>
Change in Net Position	916,365	(2,090,424)	(1,174,059)
<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>\$ 7,430,026</u>	<u>\$ 12,464,822</u>	<u>\$ 19,894,848</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Charges for services	67,074,185	9,977,717	\$ 77,051,902
Payment of benefits	(61,031,980)	(4,212,302)	(65,244,282)
Payments for services	(10,132,816)	(5,394,019)	(15,526,835)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(4,090,611)</u>	<u>371,396</u>	<u>(3,719,215)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	5,229	-	5,229
<b>Net Cash Provided by Investing Activities</b>	<u>5,229</u>	<u>-</u>	<u>5,229</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(4,085,382)	371,396	(3,713,986)
<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>\$ 2,807,445</u>	<u>\$ 15,555,449</u>	<u>\$ 18,362,894</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating Income (Loss)	911,136	\$ (2,090,424)	\$ (1,179,288)
Adjustments to operations:			
Depreciation	40,403	-	40,403
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	(3,682,670)	(134,093)	(3,816,763)
Decrease (Increase) in other receivables	(1,523,379)	748	(1,522,631)
Decrease (Increase) in prepaid expenses	-	2,561,358	2,561,358
(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	(5,232,560)	(4,121,369)	(9,353,929)
<b>Total Adjustments</b>	<u>(5,001,747)</u>	<u>2,461,820</u>	<u>(2,539,927)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (4,090,611)</u>	<u>\$ 371,396</u>	<u>\$ (3,719,215)</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**  
**September 30, 2025**

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 956,055	\$ 51,253,137
Investments:		
Fixed Income Fund	24,045,727	-
Domestic Equity Fund	30,327,613	-
International Equity Fund	7,685,921	-
	<u>63,015,317</u>	<u>51,253,137</u>
<b>Total Assets</b>		
	<u>63,015,317</u>	<u>51,253,137</u>
<b>Liabilities</b>		
Due to other governments	-	12,279,436
Due to others	-	984,384
	<u>-</u>	<u>13,263,820</u>
<b>Total Liabilities</b>		
	<u>-</u>	<u>13,263,820</u>
<b>Net Position</b>		
Restricted for court	-	37,277,525
Restricted for tax	-	711,792
Restricted for benefits	63,015,317	-
	<u>63,015,317</u>	<u>-</u>
<b>Total Net Position</b>		
	<u>\$ 63,015,317</u>	<u>\$ 37,989,317</u>

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

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
<b>Additions</b>		
Court collections	\$ -	\$ 25,625,073
Property tax collections	-	1,627,336,639
Employer contributions		-
Earnings (Loss) on investments	6,273,452	1,268,038
<b>Total Additions</b>	<u>6,273,452</u>	<u>1,654,229,750</u>
<b>Deductions</b>		
Court activities	-	20,738,318
Property tax disbursements	-	1,627,625,890
<b>Total Deductions</b>	<u>-</u>	<u>1,648,364,208</u>
Change in fiduciary net position	6,273,452	5,865,542
<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>\$ 63,015,317</u>	<u>\$ 37,989,317</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*September 30, 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	\$ 24,412,768	\$ 13,849,141	\$ 12,991,228	\$ 51,253,137
<b>Total Assets</b>	<u>24,412,768</u>	<u>13,849,141</u>	<u>12,991,228</u>	<u>51,253,137</u>
<b>Liabilities</b>				
Due to other governments	-	-	12,279,436	12,279,436
Due to others	629,248	355,136	-	984,384
<b>Total Liabilities</b>	<u>629,248</u>	<u>355,136</u>	<u>12,279,436</u>	<u>13,263,820</u>
<b>Net Position</b>				
Restricted for court activities	23,783,520	13,494,005	-	37,277,525
Restricted for tax collection activities	-	-	711,792	711,792
<b>Total Net Position</b>	<u>\$ 23,783,520</u>	<u>\$ 13,494,005</u>	<u>\$ 711,792</u>	<u>\$ 37,989,317</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
*For the Twelve Months Ended September 30, 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	\$ 19,907,280	\$ 5,717,793	\$ -	\$ 25,625,073
Property tax collections	-	-	1,627,336,639	1,627,336,639
Earnings of investments	<u>868,225</u>	<u>399,813</u>	-	<u>1,268,038</u>
<b>Total Additions</b>	<u>20,775,505</u>	<u>6,117,606</u>	<u>1,627,336,639</u>	<u>1,654,229,750</u>
<b>Deductions</b>				
Court activities	14,440,090	6,298,228	-	20,738,318
Property tax disbursements	<u>-</u>	<u>-</u>	<u>1,627,625,890</u>	<u>1,627,625,890</u>
<b>Total Deductions</b>	<u>14,440,090</u>	<u>6,298,228</u>	<u>1,627,625,890</u>	<u>1,648,364,208</u>
Change in fiduciary net position	6,335,415	(180,622)	(289,251)	5,865,542
<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>\$ 23,783,520</u>	<u>\$ 13,494,005</u>	<u>\$ 711,792</u>	<u>\$ 37,989,317</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**  
**September 30, 2025**

	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)	Fort Bend County Toll Road Authority (2)	Fort Bend Grand Parkway Toll Road Authority (2)	Non-Major Discretely Presented Component Units	Totals
<b>Assets</b>						
Cash and cash equivalents	\$ 3,099,963	\$ 1,281,794	\$ 153,472,168	\$ 17,388,509	\$ 1,354,717	\$ 176,597,151
Investments	-	-	325,817,027	100,439,196	-	426,256,223
Due from primary government	-	-	-	-	-	-
Miscellaneous receivables	8,028	1,225	12,359,286	8,321,135	-	20,689,674
Capital assets, not being depreciated	2,637,058	-	151,664,311	38,615,730	-	192,917,099
Capital assets, net of accumulated depreciation	12,957,114	12,818,477	229,201,901	150,571,618	-	405,549,110
<b>Total Assets</b>	<b>18,702,163</b>	<b>14,101,496</b>	<b>872,514,693</b>	<b>315,336,188</b>	<b>1,354,717</b>	<b>1,222,009,257</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows-debt refunding	-	-	929,253	-	-	929,253
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>929,253</b>	<b>-</b>	<b>-</b>	<b>929,253</b>
<b>Liabilities</b>						
Accounts payable and accrued expenses	65,764	-	583,929	-	-	649,693
Retainage payable	-	-	2,244,371	168,360	-	2,412,731
Unearned revenue	-	125,000	-	-	-	125,000
Due to primary government	-	-	15,004,404	4,739,981	-	19,744,385
Accrued interest payable	-	-	2,418,656	450,982	-	2,869,638
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	-	525,479,116	166,202,038	-	708,924,773
<b>Total Liabilities</b>	<b>17,859,383</b>	<b>125,000</b>	<b>558,620,476</b>	<b>176,151,361</b>	<b>-</b>	<b>752,756,220</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows-debt refunding	-	-	18,335,546	7,009,322	-	25,344,868
Deferred inflows-leases	-	12,815,016	-	-	-	12,815,016
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>12,815,016</b>	<b>18,335,546</b>	<b>7,009,322</b>	<b>-</b>	<b>38,159,884</b>
<b>Net Position (Deficit)</b>						
Net investment in capital assets	(883,536)	-	111,570,471	8,605,775	-	119,292,710
Debt service	1,321,323	-	30,924,689	11,150,270	-	43,396,282
Unrestricted	404,993	1,161,480	153,992,765	112,419,458	1,354,717	269,333,413
<b>Total Net Position (Deficit)</b>	<b>\$ 842,780</b>	<b>\$ 1,161,480</b>	<b>\$ 296,487,925</b>	<b>\$ 132,175,503</b>	<b>\$ 1,354,717</b>	<b>\$ 432,022,405</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 Twelve Months Ended September 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Capital Grants and Contributions	East Fort Bend County Development Authority (1)	Fort Bend County Housing Finance Corporation (1)
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ 30,174,718	\$ 68,227,240	\$ -	\$ -	\$ -
Interest on long-term debt	11,364,931	-	-	-	-
Debt service fees	639,713	-	-	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<u>42,179,362</u>	<u>68,227,240</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	20,010,430	45,974,995	12,653	-	-
Interest on long-term debt	2,876,316	-	-	-	-
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<u>22,886,746</u>	<u>45,974,995</u>	<u>12,653</u>	<u>-</u>	<u>-</u>
<b>Non-Major Discretely Presented Component Units</b>					
General Administration	-	-	-	-	-
<b>Total Non-Major Discretely Presented Component Units</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals Component Units</b>	<u>\$ 65,066,108</u>	<u>\$ 114,202,235</u>	<u>\$ 12,653</u>	<u>\$ -</u>	<u>\$ -</u>
<b>General Revenues:</b>					
Property Taxes				-	-
Earnings on investments				-	-
<b>Total General Revenues</b>				<u>-</u>	<u>-</u>
Changes in Net Position (Deficit)				-	-
<b>Net Position (Deficit), Beginning of Year, as restated</b>				<u>842,780</u>	<u>1,161,480</u>
<b>Net Position (Deficit), End of Period</b>				<u>\$ 842,780</u>	<u>\$ 1,161,480</u>

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

**FORT BEND COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) COMPONENT UNITS**  
**For the Twelve Months Ended September 30, 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	\$ 38,052,522	\$ -	\$ -	\$ 38,052,522
Interest on long-term debt	(11,364,931)	-	-	(11,364,931)
Debt service fees	(639,713)	-	-	(639,713)
<b>Total Fort Bend County Toll Road Authority</b>	<b>26,047,878</b>	<b>-</b>	<b>-</b>	<b>26,047,878</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>				
Toll road operations	-	25,977,218	-	25,977,218
Interest on long-term debt	-	(2,876,316)	-	(2,876,316)
Debt service fees	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>-</b>	<b>23,100,902</b>	<b>-</b>	<b>23,100,902</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>\$ 26,047,878</b>	<b>\$ 23,100,902</b>	<b>\$ -</b>	<b>\$ 49,148,780</b>
<b>General Revenues:</b>				
Property Taxes			1,343,972	1,343,972
Earnings on investments	14,744,899	4,778,168	1,460	19,524,527
<b>Total General Revenues</b>	<b>14,744,899</b>	<b>4,778,168</b>	<b>1,345,432</b>	<b>20,868,499</b>
Changes in Net Position (Deficit)	40,792,777	27,879,070	1,345,432	70,017,279
<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>\$ 296,487,925</b>	<b>\$ 132,175,503</b>	<b>\$ 1,354,717</b>	<b>\$ 432,022,405</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**  
**September 30, 2025**

**Primary Government**

<u>Cash and Investments</u>	<b>Total</b>			<b>Business-Type Activities</b>	<b>Total Primary Government</b>
	<b>Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Governmental Activities</b>		
Cash deposits	\$ 97,687,022	\$ 18,362,896	\$ 116,049,918	\$ 616,468	\$ 116,666,386
Investment pools:					
LOGIC	55,454,282	-	55,454,282	-	55,454,282
Texas CLASS	171,261,427	-	171,261,427	-	171,261,427
Texas Range	2,899	-	2,899	-	2,899
Texas Connect	52,517,026	-	52,517,026	-	52,517,026
Money market funds	-	-	-	-	-
<b>Totals cash and cash equivalents</b>	<u>376,922,656</u>	<u>18,362,896</u>	<u>395,285,552</u>	<u>616,468</u>	<u>395,902,020</u>
<b>Investments</b>					
Government Securities			-		-
US Agency Notes	39,991,370	-	39,991,370	-	39,991,370
US Treasury Notes	122,060,082	-	122,060,082	-	122,060,082
Commercial Paper	88,206,316	-	88,206,316	-	88,206,316
<b>Total Cash and Investments</b>	<u>\$ 627,180,425</u>	<u>\$ 18,362,896</u>	<u>\$ 645,543,321</u>	<u>\$ 616,468</u>	<u>\$ 646,159,789</u>

**Fiduciary Funds and Component Units**

<u>Cash and Investments</u>	<b>Fiduciary Funds</b>		<b>Discretely</b>
	<b>Custodial Funds</b>	<b>OPEB Trust Fund</b>	<b>Presented Component Units</b>
Cash deposits	\$ 20,401,930	\$ -	\$ 97,640,248
Investment pools:			
LOGIC	-	-	6,310,155
Texas CLASS	30,851,207	-	71,376,654
Texas Range	-	-	1,244
TexPool	-	-	-
Money market funds	-	956,055	1,268,850
<b>Totals cash and cash equivalents</b>	<u>51,253,137</u>	<u>956,055</u>	<u>176,597,151</u>
<b>Investments</b>			
Government Securities			357,261,095
Commercial Paper	-	-	68,995,128
Fixed Income Fund	-	24,045,727	-
Domestic Equity Fund	-	30,327,613	-
International Equity Fund	-	7,685,921	-
<b>Total Cash and Investments</b>	<u>\$ 51,253,137</u>	<u>63,015,317</u>	<u>\$ 602,853,374</u>

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

**Primary Government**

<u>Original Issue</u>	<u>Description</u>	<u>Interest Rate %</u>	<u>Matures</u>	<u>Debt Outstanding</u>	<u>Principal and Interest to Retirement</u>
<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 (QECP)	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	5.00	2045	96,210,000	145,827,588
28,315,000	Limited Tax Facility Bonds, Series 2025	5.00	2045	28,315,000	44,806,673
38,265,000	Limited Tax Refunding Bonds, Series 2025	5.00	2031	38,265,000	45,169,069
94,245,000	Certificates of Obligation, Series 2025	5.00	2045	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	11,185	11,268
	<b>Total Leases</b>			<u>\$ 11,185</u>	<u>\$ 11,268</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)**

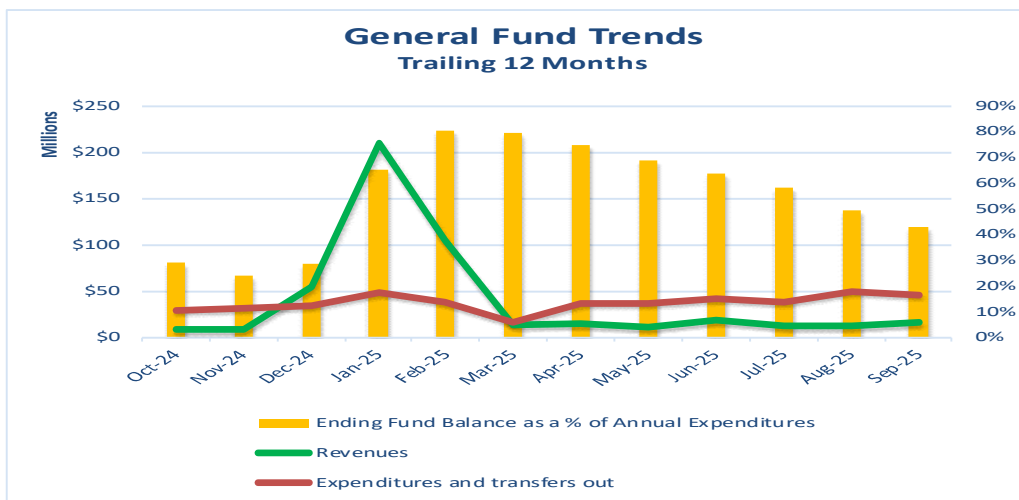
	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Revenues</b>					
Property taxes	\$ 270,972,401	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881
Sales taxes	6,958,956	6,858,009	8,681,101	10,053,417	11,311,261
Fees and fines	50,231,963	51,736,504	54,687,700	56,771,556	54,616,040
Intergovernmental	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				Twelve Months
	2021	2022	2023	2024	Ended Sep. 30, 2025
<b>Revenues</b>					
Property taxes	\$ 340,956,478	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 501,813,850
Sales taxes	15,548,188	20,798,649	19,460,860	21,014,795	22,759,725
Fees and fines	62,746,442	58,437,797	58,226,381	61,595,640	67,569,017
Intergovernmental	211,214,727	141,312,802	85,081,396	87,386,164	112,051,115
Earnings on investments	1,340,447	4,394,399	22,556,078	32,657,354	30,341,016
Miscellaneous	11,515,646	25,357,069	25,929,895	25,483,950	28,639,659
<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>763,174,382</b>
<b>Expenditures</b>					
Current:					
General administration	61,077,477	74,181,321	87,847,590	102,477,758	106,879,123
Financial administration	10,609,737	12,273,874	13,706,582	15,516,009	15,842,095
Administration of justice	112,256,330	122,037,405	139,974,374	153,143,653	168,765,074
Construction and maintenance	61,002,603	71,853,587	93,297,427	84,229,207	110,408,126
Health and human services	190,368,247	124,595,962	83,818,867	69,521,906	72,791,381
Cooperative services	1,179,974	1,233,514	1,275,283	1,414,065	1,413,059
Public safety	69,554,154	77,451,762	85,412,037	92,114,075	103,070,356
Parks and recreation	4,446,139	5,272,880	7,442,597	7,993,716	9,710,817
Libraries and education	18,510,542	19,236,943	20,813,192	22,503,822	22,773,188
Capital Outlay	232,434,131	112,403,997	112,165,159	189,132,663	223,379,149
Debt Service:					
Principal	39,125,428	40,193,430	47,993,388	59,376,405	72,392,571
Interest and fiscal charges	26,669,690	31,100,501	33,449,335	41,031,926	51,872,119
Bond issuance costs	397,559	777,633	1,358,104	3,198,174	2,266,603
<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>961,563,661</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>(198,389,279)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,747,768	17,275,591	28,260,452	39,687,652	56,487,595
Transfers (out)	(23,747,768)	(17,275,591)	(48,195,452)	(64,687,652)	(56,487,595)
Bonds issued	71,615,000	80,689,000	145,905,000	343,895,000	195,383,750
Refunding bonds issued	-	-	-	-	59,095,000
Premium on bonds issued	8,483,750	13,478,268	12,577,192	37,888,190	18,951,364
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>217,273,054</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>\$ 18,883,775</b>

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

	10/31/24	11/30/24	12/31/24	1/31/25	2/28/25	3/31/25
<b>Revenues</b>						
Property taxes	\$ 274,634	\$ 824,198	\$ 37,443,546	\$ 199,866,943	\$ 92,988,384	\$ 6,108,004
Fines and fees	3,177,338	3,401,013	4,160,466	3,727,400	4,010,647	4,153,716
Intergovernmental	3,346,445	1,446,449	9,839,094	3,696,007	4,847,044	388,960
Earnings on investments	272,567	685,033	448,071	1,155,239	1,583,941	783,686
Miscellaneous	1,283,758	1,658,286	2,017,245	1,456,197	1,485,289	1,488,182
<b>Total Revenues</b>	<b>8,354,742</b>	<b>8,014,979</b>	<b>53,908,422</b>	<b>209,901,786</b>	<b>104,915,305</b>	<b>12,922,548</b>
<b>Expenditures</b>						
Current:						
General administration	5,806,446	6,270,088	9,179,486	10,993,012	8,146,963	13,584,350
Financial administration	1,125,558	1,135,414	1,205,792	1,720,241	1,284,093	1,204,019
Administration of justice	9,105,453	9,181,000	11,078,225	13,852,484	10,218,520	10,396,497
Construction and maintenance	293,053	325,811	323,521	464,047	364,740	395,004
Health and human services	2,718,541	4,082,610	4,867,719	5,869,248	4,970,048	5,010,813
Cooperative services	64,876	77,700	76,193	109,481	82,414	176,141
Public safety	6,235,364	6,587,396	6,686,941	9,590,696	6,844,914	6,717,195
Parks and recreation	366,115	406,889	706,309	831,528	455,891	412,438
Libraries and education	1,524,386	1,746,111	2,024,520	2,319,878	1,888,575	1,627,035
<b>Capital Outlay</b>	<b>(860,009)</b>	<b>1,113,177</b>	<b>957,374</b>	<b>578,530</b>	<b>1,272,831</b>	<b>178,355</b>
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</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>39,701,847</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>(18,025,041)</b>	<b>(22,911,217)</b>	<b>16,802,342</b>	<b>163,572,641</b>	<b>69,386,316</b>	<b>(26,779,299)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	4,910,612	-	-	24,925,000.0
Transfers (out)	(2,900,000)	(153,312)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</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>	<b>23,093,454</b>
Net Change in Fund Balances	(20,925,041)	(23,064,529)	19,881,408	161,741,095	67,554,770	(3,685,845)
<b>Fund Balances, Beginning of Period</b>	<b>150,914,787</b>	<b>129,989,746</b>	<b>106,925,217</b>	<b>126,806,625</b>	<b>288,547,720</b>	<b>356,102,490</b>
<b>Fund Balances, End of Period</b>	<b>\$ 129,989,746</b>	<b>\$ 106,925,217</b>	<b>\$ 126,806,625</b>	<b>\$ 288,547,720</b>	<b>\$ 356,102,490</b>	<b>\$ 352,416,645</b>



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

	<u>4/30/25</u>	<u>5/31/25</u>	<u>6/30/25</u>	<u>7/31/25</u>	<u>8/31/25</u>	<u>9/30/25</u>
<b>Revenues</b>						
Property taxes	\$ 2,648,754	\$ 1,212,075	\$ 75,571	\$ 1,154,672	\$ 422,315	\$ (404,723)
Fines and fees	4,110,845	3,515,704	11,484,410	4,208,198	4,140,948	5,584,459
Intergovernmental	4,030,342	4,590,572	3,105,901	4,342,781	3,745,316	8,676,394
Earnings on investments	2,863,224	246,148	1,985,284	553,470	1,460,028	752,627
Miscellaneous	1,762,995	1,423,714	2,185,049	1,508,876	1,814,657	2,076,596
<b>Total Revenues</b>	<u>15,416,160</u>	<u>10,988,213</u>	<u>18,836,215</u>	<u>11,767,997</u>	<u>11,583,264</u>	<u>16,685,353</u>
<b>Expenditures</b>						
Current:						
General administration	6,187,396	8,877,700	11,309,238	8,907,975	8,644,202	4,618,042
Financial administration	1,216,151	1,172,515	1,236,657	1,252,481	1,644,043	1,589,480
Administration of justice	10,476,980	10,324,165	10,976,899	10,617,160	14,165,863	12,892,608
Construction and maintenance	365,589	350,405	376,231	376,236	483,280	673,789
Health and human services	5,357,694	4,705,333	4,945,001	4,435,449	6,414,653	8,736,016
Cooperative services	173,101	81,995	85,182	169,790	108,558	207,628
Public safety	7,165,090	7,111,764	7,847,760	7,244,134	10,436,727	12,523,275
Parks and recreation	1,047,217	453,343	578,488	488,584	627,922	974,838
Libraries and education	1,791,968	1,642,970	1,654,801	1,736,868	2,196,415	2,545,085
Capital Outlay	479,206	355,773	747,293	177,280	209,586	283,136
Debt issuance costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>34,260,392</u>	<u>35,075,963</u>	<u>39,757,550</u>	<u>35,405,957</u>	<u>44,931,249</u>	<u>45,043,897</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over (Under) Expenditures</b>	<u>(18,844,232)</u>	<u>(24,087,750)</u>	<u>(20,921,335)</u>	<u>(23,637,960)</u>	<u>(33,347,985)</u>	<u>(28,358,544)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	15,011
Transfers (out)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(4,431,546)	(763,086)
Debt issuance	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,831,546)</u>	<u>(1,831,546)</u>	<u>(1,831,546)</u>	<u>(1,831,546)</u>	<u>(4,431,546)</u>	<u>(748,075)</u>
Net Change in Fund Balances	(20,675,778)	(25,919,296)	(22,752,881)	(25,469,506)	(37,779,531)	(29,106,619)
<b>Fund Balances, Beginning of Period</b>	<u>352,416,645</u>	<u>331,740,867</u>	<u>305,821,571</u>	<u>283,068,690</u>	<u>257,599,184</u>	<u>219,819,653</u>
<b>Fund Balances, End of Period</b>	<u>\$ 331,740,867</u>	<u>\$ 305,821,571</u>	<u>\$ 283,068,690</u>	<u>\$ 257,599,184</u>	<u>\$ 219,819,653</u>	<u>\$ 190,713,034</u>

