

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

For the One Month Ended October 31, 2025



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

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

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February 18, 2026

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


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

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

Finally, we have included information in the statistical section demonstrating governmental fund trend information over the last nine years in comparison with the year-to-date activity for fiscal year 2025 and monthly trend information for the general fund for the trailing Twelve Months for additional analysis.

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

Respectfully submitted,


Ed Sturdivant
County Auditor
Fort Bend County, Texas



FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION
October 31, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 229,100,172	\$ 1,334,033	\$ 230,434,205	\$ 86,840,552
Investments	336,261,452	-	336,261,452	522,603,471
Receivables:				
Taxes, net	555,281,946	-	555,281,946	-
Grants	5,694,098	-	5,694,098	-
Fines and fees	46,565,876	-	46,565,876	-
Other	28,912,516	499,869	29,412,385	9,305,219
Internal Balances	8,553,914	(7,926,902)	627,012	-
Prepaid items	15,543	154,540	170,083	1,430
Due from component units	12,379,641	-	12,379,641	-
Capital assets, not being depreciated	980,337,632	-	980,337,632	123,177,710
Capital assets, net of accumulated depreciation	3,931,588,565	3,401,314	3,934,989,879	475,294,884
Total Assets	6,134,691,355	(2,537,146)	6,132,154,209	1,217,223,266
Deferred Outflows of Resources				
Deferred outflows - debt refunding	-	-	-	929,253
Deferred outflows related to post-employment benefits	86,747,466	-	86,747,466	-
Total Deferred Outflows of Resources	86,747,466	-	86,747,466	929,253
Liabilities				
Accounts payable and accrued expenses	38,029,102	801,732	38,830,834	641,004
Retainage payable	15,177,773	-	15,177,773	2,412,731
Accrued interest payable	5,343,317	-	5,343,317	2,924,131
Unearned revenues	17,742,137	279,199	18,021,336	-
Due to primary government	-	-	-	12,379,640
Due to other governments	5,898,066	-	5,898,066	-
Long-term Liabilities:				
Long-term liabilities due within one-year	79,352,384	-	79,352,384	13,110,000
Long-term liabilities due in more than one-year				
Other long-term liabilities	1,320,590,967	-	1,320,590,967	712,622,962
Net pension liability	12,713,255	-	12,713,255	-
Total OPEB liability	326,897,336	-	326,897,336	-
Total Liabilities	1,821,744,337	1,080,931	1,822,825,268	744,090,468
Deferred Inflows of Resources				
Deferred inflows - debt refunding	2,534,202	-	2,534,202	25,344,868
Deferred inflows related to post-employment benefits	273,139,146	-	273,139,146	-
Deferred inflows-leases	-	-	-	15,653,669
Total Deferred Inflows of Resources	275,673,348	-	275,673,348	40,998,537
Net Position (Deficit)				
Net investment in capital assets	3,666,564,873	3,494,720	3,670,059,593	101,807,627
Restricted for:				
Debt service	200,091,252	-	200,091,252	45,314,933
Construction and maintenance	58,139,881	-	58,139,881	-
Other	20,231,882	-	20,231,882	-
Unrestricted	178,993,248	(7,112,797)	171,880,451	285,940,953
Total Net Position	\$ 4,124,021,136	\$ (3,618,077)	\$ 4,120,403,059	\$ 433,063,513

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the One Month Ended October 31, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 7,379,302	\$ (607,046)	\$ 96,676	\$ -
Financial administration	1,311,065	511	-	-
Administration of justice	14,445,969	1,255,495	728,435	-
Construction and maintenance	9,098,754	96,839	-	-
Health and human services	4,761,663	1,627,546	508,104	-
Cooperative services	83,247	-	-	-
Public safety	8,318,595	1,396,944	279,724	-
Parks and recreation	1,248,757	288,329	1,200	-
Libraries and education	1,839,947	4,808	3,798	-
Interest on long-term debt	69,121	-	65,231	-
Total governmental activities	48,556,420	4,063,426	1,683,168	-
Business-Type Activities				
EPICenter Operations	(183,208)	268,137	-	-
Total Primary Government	\$ 48,373,212	\$ 4,331,563	\$ 1,683,168	\$ -
Component Units:				
FBC Toll Road Authority	\$ 793,691	\$ -	\$ -	\$ -
FB Grand Parkway Toll Road Authority	480,105	-	-	(256)
Non-Major Component Units	1,436,837	509,870	-	909,873
Total Component Units	\$ 2,710,633	\$ 509,870	\$ -	\$ 909,617

Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Primary Government			Component Units
	Governmental Activities	Business-Type Activates	Total	
Primary Government				
Governmental Activities:				
General administration	\$ (7,889,672)		\$ (7,889,672)	
Financial administration	(1,310,554)		(1,310,554)	
Administration of justice	(12,462,039)		(12,462,039)	
Construction and maintenance	(9,001,915)		(9,001,915)	
Health and human services	(2,626,013)		(2,626,013)	
Cooperative services	(83,247)		(83,247)	
Public safety	(6,641,927)		(6,641,927)	
Parks and recreation	(959,228)		(959,228)	
Libraries and education	(1,831,341)		(1,831,341)	
Interest on long-term debt	(3,890)		(3,890)	
Total governmental activities	(42,809,826)		(42,809,826)	
Business-Type Activities				
EPICenter Operations		\$ 451,345	451,345	
Total Primary Government	(42,809,826)	451,345	(42,358,481)	
Component Units:				
FBC Toll Road Authority				(793,691)
FB Grand Parkway Toll Road Authority				(480,361)
East FBC Development Authority				(17,094)
Total Component Units				(1,291,146)
General Revenues:				
Property taxes, penalties, and interest	539,394,599	-	539,394,599	-
Sales and use taxes	150,264	-	150,264	2,165,264
Earnings on investments	2,251,331	-	2,251,331	-
Miscellaneous	877,799	-	877,799	-
Total General Revenues	542,673,993	-	542,673,993	2,165,264
Changes in Net Position	499,864,167	451,345	500,315,512	874,118
Net Position, Beginning of Year, as restated	3,624,156,969	(4,069,422)	3,620,087,547	427,890,949
Net Position, End of Period	\$ 4,124,021,136	\$ (3,618,077)	\$ 4,120,403,059	\$ 433,063,513

FORT BEND COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2025

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>FBC Assistance Districts</u>
Assets				
Cash and cash equivalents	\$ 54,725,978	\$ 3,540,061	\$ 49,018,700	\$ 51,354,737
Investments	110,650,483	33,396,222	108,451,407	45,189,712
Taxes receivable, net	365,342,548	146,217,688	-	2,015,424
Grants receivable	5,040,311	-	-	-
Fines and fees receivable	46,565,876	-	-	-
Other receivables	2,259,620	22,410,696	3,559,050	16,880
Due from other funds	22,198,461	90,959	-	-
Due from component units	12,379,641	-	-	-
Prepaid items	31,782	-	-	-
Total Assets	<u>\$ 619,194,700</u>	<u>\$ 205,655,626</u>	<u>\$ 161,029,157</u>	<u>\$ 98,576,753</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 27,883,035	\$ -	\$ 618,824	\$ -
Accrued payroll	(198,647)	-	-	-
Retainage payable	-	-	15,026,126	6,805
Due to other funds	401,483	221,057	8,566,708	406,847
Due to other governments	3,029,322	-	-	-
Unearned revenues	4,704,670	-	-	-
Total Liabilities	<u>35,819,863</u>	<u>221,057</u>	<u>24,211,658</u>	<u>413,652</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	365,342,548	146,217,688	-	-
Unavailable revenue-other	46,565,876	22,410,696	-	-
Total Deferred Inflows of Resources	<u>411,908,424</u>	<u>168,628,384</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	31,782	-	-	-
Restricted	7,547,792	36,806,185	136,817,499	98,163,101
Committed	19,764,306	-	-	-
Unassigned	144,122,534	-	-	-
Total Fund Balances	<u>171,466,413</u>	<u>36,806,185</u>	<u>136,817,499</u>	<u>98,163,101</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 619,194,700</u>	<u>\$ 205,655,626</u>	<u>\$ 161,029,157</u>	<u>\$ 98,576,753</u>

FORT BEND COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
 October 31, 2025

	Non-major Governmental Funds	Totals Governmental Funds
Assets		
Cash and cash equivalents	\$ 45,743,465	\$ 204,382,941
Investments	38,573,628	336,261,452
Taxes receivable, net	41,706,287	555,281,947
Grants receivable	653,787	5,694,098
Fines and fees receivable	-	46,565,876
Other receivables	1,784,458	30,030,704
Due from other funds	407,208	22,696,628
Due from component units	-	12,379,641
Prepaid items	5,261	37,043
Total Assets	<u>\$ 128,874,094</u>	<u>\$1,213,330,330</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 482,240	\$ 28,984,099
Accrued payroll	-	(198,647)
Retainage payable	144,842	15,177,773
Due to other funds	6,571,442	16,167,537
Due to other governments	2,918,300	5,947,622
Unearned revenues	13,919,515	18,624,185
Total Liabilities	<u>24,036,339</u>	<u>84,702,569</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes	41,706,286	553,266,522
Unavailable revenue-other	-	68,976,572
Total Deferred Inflows of Resources	<u>41,706,286</u>	<u>622,243,094</u>
Fund Balances		
Nonspendable	5,261	37,043
Restricted	63,126,208	342,460,785
Committed	-	19,764,306
Unassigned	-	144,122,534
Total Fund Balances	<u>63,131,469</u>	<u>506,384,667</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 128,874,094</u>	<u>\$1,213,330,330</u>



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

Total fund balances, governmental funds \$ 506,384,667

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. 4,911,488,164

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 622,243,083

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 (1,278,087,589)
- Deferred charges on debt refunding (2,534,202)
- Compensated absences (20,450,377)
- 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 (12,713,255)
- Total Other post-employment benefits ("OPEB") liability (326,897,336)
- Deferred outflows related to post-employment activities 86,747,466
- Deferred inflows related to post-employment activities (273,139,146)

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position. 17,728,363

Net Position of Governmental Activities \$ 4,124,021,136

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the One Month Ended October 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	FBC Assistance Districts
Revenues				
Property taxes	\$ 113,549	\$ 45,839	\$ -	\$ -
Sales and use taxes	0	-	-	(2,472)
Fines and fees	3,465,510	-	-	-
Intergovernmental	728,180	-	-	-
Earnings on investments	820,218	157,242	674,026	342,486
Miscellaneous	1,658,820	136,292	-	-
Total Revenues	<u>6,786,277</u>	<u>339,373</u>	<u>674,026</u>	<u>340,014</u>
Expenditures				
Current:				
General administration	5,309,555	-	73,984	-
Financial administration	1,067,252	-	-	-
Administration of justice	9,633,004	-	-	-
Construction and maintenance	329,440	-	1,908,239	11,239
Health and human services	3,406,181	-	-	-
Cooperative services	73,247	-	-	-
Public safety	6,344,722	-	726	-
Parks and recreation	375,196	-	125,374	-
Libraries and education	1,358,759	-	-	-
Capital Outlay	-	8,729,259	6,978,525	752,189
Debt Service:				
Principal	-	2,885,079	-	-
Interest and fiscal charges	-	69,121	-	-
Total Expenditures	<u>27,897,356</u>	<u>11,683,459</u>	<u>9,086,848</u>	<u>763,428</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,111,079)</u>	<u>(11,344,086)</u>	<u>(8,412,822)</u>	<u>(423,414)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(273,000)	-	-	-
Lease and capital financing initiation	-	8,729,259	-	-
Total Other Financing Sources (Uses)	<u>(273,000)</u>	<u>8,729,259</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(21,384,079)	(2,614,827)	(8,412,822)	(423,414)
Fund Balances, Beginning of Year	<u>192,850,492</u>	<u>39,421,012</u>	<u>145,230,321</u>	<u>98,586,515</u>
Fund Balances, End of Period	<u>\$ 171,466,413</u>	<u>\$ 36,806,185</u>	<u>\$ 136,817,499</u>	<u>\$ 98,163,101</u>

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the One Month Ended October 31, 2025

	Non-major Governmental Funds	Totals Governmental Funds
Revenues		
Property taxes	\$ 13,442	\$ 172,830
Sales taxes	152,736	150,264
Fines and fees	420,662	3,886,172
Intergovernmental	788,267	1,516,447
Earnings on investments	256,556	2,250,528
Miscellaneous	<u>1,183,332</u>	<u>2,978,444</u>
Total Revenues	<u>2,814,995</u>	<u>10,954,685</u>
Expenditures		
Current:		
General administration	558,104	5,941,643
Financial administration	1,813	1,069,065
Administration of justice	2,137,852	11,770,856
Construction and maintenance	1,846,613	4,095,531
Health and human services	71,480	3,477,661
Cooperative services	-	73,247
Public safety	140,689	6,486,137
Parks and recreation	-	500,570
Libraries and education	6,188	1,364,947
Capital Outlay	67,577	16,527,550
Debt Service:		
Principal	-	2,885,079
Interest and fiscal charges	-	69,121
Total Expenditures	<u>4,830,316</u>	<u>54,261,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,015,321)</u>	<u>(43,306,722)</u>
Other Financing Sources (Uses)		
Transfers in	273,000	273,000
Transfers (out)	-	(273,000)
Lease and capital financing initiation	-	8,729,259
Total Other Financing Sources (Uses)	<u>273,000</u>	<u>8,729,259</u>
Net Change in Fund Balances	(1,742,321)	(34,577,463)
Fund Balances, Beginning of Year	<u>64,873,790</u>	<u>540,962,130</u>
Fund Balances, End of Period	<u>\$ 63,131,469</u>	<u>\$ 506,384,667</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 One Month Ended October 31, 2025

Net change in fund balances - total governmental funds	\$ (34,577,463)
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 \$20,116,842 was exceeded by depreciation of \$11,920,420 in the current period.	8,196,414
Capital contributions of infrastructure are reported in the government-wide financial statements but not in the fund financial statements.	-
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.	(506,112)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental current financial resources funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
Leases and capital financing	(8,729,259)
Repayments:	
Principal repayments	2,885,079
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.	537,973,224
Internal service funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenues (expenses) are reported with governmental activities.	<u>(5,377,716)</u>
Change in net position of governmental activities	<u>\$ 499,864,167</u>

**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.

FORT BEND COUNTY, TEXAS

NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

County Law Library

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

Gus George Law Academy

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

Fort Bend County Historical Commission

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

Library Donations

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

Probate Court Training

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

Juvenile Alert Program

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

Juvenile Probation Special

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

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.

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.

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.

Special Revenue Funds (continued)

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.

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.

Special Revenue Funds (continued)

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.

Tax Increment Reinvestment Zones

This fund is used to account for property tax increment set aside to fund certain projects in the County’s Tax Increment Reinvestment Zones. This includes Funds 501,502,503 & 504.

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

	Special Revenue Funds				
	Hotel Occupancy Tax	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 1,029,655	\$ 5,375,025	\$ 2,774,407	\$ (3,362,584)	\$ 4,513,333
Investments	-	11,028,369	-	-	5,047,133
Taxes receivable, net	-	-	-	-	31,180,515
Grants receivable	-	-	-	20,364	-
Other receivables	-	-	-	33,188	541,787
Due from other funds	-	-	-	-	15,724
Prepaid items	-	-	-	305	-
Total Assets	\$ 1,029,655	\$ 16,403,394	\$ 2,774,407	\$ (3,308,727)	\$ 41,298,492
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,900
Retainage payable	-	-	-	-	-
Due to other funds	1,560	-	31,158	914,191	503,524
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	1,560	-	31,158	914,191	510,424
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	31,180,514
Total Deferred Inflows of Resources	-	-	-	-	31,180,514
Fund Balances:					
Nonspendable	-	-	-	305	-
Restricted	1,028,095	16,403,394	2,743,249	(4,223,223)	9,607,554
Total Fund Balances	1,028,095	16,403,394	2,743,249	(4,222,918)	9,607,554
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,029,655	\$ 16,403,394	\$ 2,774,407	\$ (3,308,727)	\$ 41,298,492

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

	Special Revenue Funds				
	Drainage District	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission
Assets					
Cash and cash equivalents	\$ 7,526,807	\$ 39,395	\$ 149,176	\$ 588,888	\$ 5,957
Investments	11,309,593	-	1,102,837	-	-
Taxes receivable, net	10,525,772	-	-	-	-
Grants receivable	386,612	-	-	-	-
Other receivables	1,151,431	-	-	-	-
Due from other funds	-	-	47,265	1,634	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 30,900,215</u>	<u>\$ 39,395</u>	<u>\$ 1,299,278</u>	<u>\$ 590,522</u>	<u>\$ 5,957</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 475,340	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	986,209	6,209	47,635	1,378	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>1,461,549</u>	<u>6,209</u>	<u>47,635</u>	<u>1,378</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	<u>10,525,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>10,525,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>18,912,894</u>	<u>33,186</u>	<u>1,251,643</u>	<u>589,144</u>	<u>5,957</u>
Total Fund Balances	<u>18,912,894</u>	<u>33,186</u>	<u>1,251,643</u>	<u>589,144</u>	<u>5,957</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,900,215</u>	<u>\$ 39,395</u>	<u>\$ 1,299,278</u>	<u>\$ 590,522</u>	<u>\$ 5,957</u>

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

	Special Revenue Funds				
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Assets					
Cash and cash equivalents	\$ 83,478	\$ 210,902	\$ 56,311	\$ 179,448	\$ 94,549
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	1,255	-	-	10
Prepaid items	-	-	-	-	-
Total Assets	\$ 83,478	\$ 212,157	\$ 56,311	\$ 179,448	\$ 94,559
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	4,000	-	-	3,322	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	4,000	-	-	3,322	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	79,478	212,157	56,311	176,126	94,559
Total Fund Balances	79,478	212,157	56,311	176,126	94,559
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 83,478	\$ 212,157	\$ 56,311	\$ 179,448	\$ 94,559

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

	<u>Special Revenue Funds</u>				
	<u>County</u>	<u>Records</u>		<u>Elections</u>	<u>Asset</u>
	<u>Attorney Salary</u>	<u>Management-</u>	<u>VIT Interest</u>	<u>Contract</u>	<u>Forfeitures</u>
	<u>Supplement</u>	<u>County</u>			
Assets					
Cash and cash equivalents	\$ 96,317	\$ 5,644,108	\$ 125,102	\$ 1,323,403	\$ 5,881,999
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	3,398	-	54,654
Due from other funds	-	171,850	-	-	-
Prepaid items	-	-	-	-	4,651
Total Assets	<u>\$ 96,317</u>	<u>\$ 5,815,958</u>	<u>\$ 128,500</u>	<u>\$ 1,323,403</u>	<u>\$ 5,941,304</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	1,485	120,117	1,068	482,855	21,578
Due to other governments	-	-	-	-	2,223,955
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>1,485</u>	<u>120,117</u>	<u>1,068</u>	<u>482,855</u>	<u>2,245,533</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	4,651
Restricted	94,832	5,695,841	127,432	840,548	3,691,120
Total Fund Balances	<u>94,832</u>	<u>5,695,841</u>	<u>127,432</u>	<u>840,548</u>	<u>3,695,771</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 96,317</u>	<u>\$ 5,815,958</u>	<u>\$ 128,500</u>	<u>\$ 1,323,403</u>	<u>\$ 5,941,304</u>

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

	Special Revenue Funds				
	County Child Abuse Prevention	Enforcement Officers' Standards Education Grant	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds
Assets					
Cash and cash equivalents	\$ 24,488	\$ 218,073	\$ 94	\$ 116,158	\$ (36,238)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	3,607	174,529
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 24,488	\$ 218,073	\$ 94	\$ 119,765	\$ 138,291
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	166	-	(134,017)	25,068
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	107,004
Total Liabilities	-	166	-	(134,017)	132,072
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	24,488	217,907	94	253,782	6,219
Total Fund Balances	24,488	217,907	94	253,782	6,219
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,488	\$ 218,073	\$ 94	\$ 119,765	\$ 138,291

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

	<u>Special Revenue 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>	<u>CSCD Pre-trial Bond</u>
Assets					
Cash and cash equivalents	\$ 234,168	\$ 32,420	\$ 102,349	\$ 3,803,870	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	68,675	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	305	-	-
Total Assets	<u>\$ 234,168</u>	<u>\$ 32,420</u>	<u>\$ 102,654</u>	<u>\$ 3,872,545</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	982	-	2,061,820	-
Due to other governments	-	-	-	-	-
Unearned revenues	234,168	31,438	-	1,763,748	-
Total Liabilities	<u>234,168</u>	<u>32,420</u>	<u>-</u>	<u>3,825,568</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	305	-	-
Restricted	-	-	102,349	46,977	827,079
Total Fund Balances	<u>-</u>	<u>-</u>	<u>102,654</u>	<u>46,977</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 234,168</u>	<u>\$ 32,420</u>	<u>\$ 102,654</u>	<u>\$ 3,872,545</u>	<u>\$ 827,079</u>

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

	<u>Special Revenue Funds</u>				
	<u>Adult Probation - State Funds</u>	<u>Sheriff Commissary Fund</u>	<u>COVID Response Fund</u>	<u>Tax Increment Reinvestment Zones</u>	<u>Totals Non-major Special Revenue Funds</u>
Assets					
Cash and cash equivalents	\$ 3,338,294	\$ 3,346,351	\$ 54,906	\$ 1,345,777	\$ 45,743,465
Investments	-	-	10,085,696	-	38,573,628
Taxes receivable, net	-	-	-	-	41,706,287
Grants receivable	-	-	-	-	653,787
Other receivables	-	-	-	-	1,784,458
Due from other funds	168,612	858	-	-	407,208
Prepaid items	-	-	-	-	5,261
Total Assets	<u>\$ 3,506,906</u>	<u>\$ 3,347,209</u>	<u>\$ 10,140,602</u>	<u>\$ 1,345,777</u>	<u>\$ 128,874,094</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 482,240
Retainage payable	-	-	144,842	-	144,842
Due to other funds	198,264	28,279	1,264,591	-	6,571,442
Due to other governments	155,703	538,642	-	-	2,918,300
Unearned revenues	3,051,995	-	8,731,162	-	13,919,515
Total Liabilities	<u>3,405,962</u>	<u>566,921</u>	<u>10,140,595</u>	<u>-</u>	<u>24,036,339</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	41,706,286
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,706,286</u>
Fund Balances:					
Nonspendable	-	-	-	-	5,261
Restricted	100,944	2,780,288	7	1,345,777	63,126,208
Total Fund Balances	<u>100,944</u>	<u>2,780,288</u>	<u>7</u>	<u>1,345,777</u>	<u>63,131,469</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,506,906</u>	<u>\$ 3,347,209</u>	<u>\$ 10,140,602</u>	<u>\$ 1,345,777</u>	<u>\$ 128,874,094</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	Special Revenue Funds				
	Hotel Occupancy Tax	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,803
Sales and use taxes	152,736	-	-	-	-
Fines and fees	-	-	-	-	30,358
Intergovernmental	-	-	-	24,887	-
Earnings on investments	153	61,332	7,622	7,167	41,299
Miscellaneous	-	-	-	131	17,262
Total Revenues	152,889	61,332	7,622	32,185	98,722
Expenditures					
Current:					
General administration	1,560	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1,397,569	-
Construction and maintenance	-	-	-	1	1,176,698
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	1,560	-	-	1,397,570	1,176,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	151,329	61,332	7,622	(1,365,385)	(1,077,976)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	151,329	61,332	7,622	(1,365,385)	(1,077,976)
Fund Balances, Beginning of Year	876,766	16,342,062	2,735,627	(2,857,533)	10,685,530
Fund Balances, End of Period	\$ 1,028,095	\$ 16,403,394	\$ 2,743,249	\$ (4,222,918)	\$ 9,607,554

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 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>
Revenues					
Property taxes	\$ 3,639	\$ -	\$ -	\$ -	\$ -
Sales and use taxes					
Fines and fees	-	-	47,265	1,680	-
Intergovernmental	-	-	-	-	-
Earnings on investments	72,289	9	4,345	126	1
Miscellaneous	6,622	-	-	-	-
Total Revenues	<u>82,550</u>	<u>9</u>	<u>51,610</u>	<u>1,806</u>	<u>1</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	1	25,087	-	-
Construction and maintenance	669,914	-	-	-	-
Health and human services	(2)	-	-	-	-
Public safety	-	-	(1)	2,263	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>67,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>737,489</u>	<u>1</u>	<u>25,086</u>	<u>2,263</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(654,939)	8	26,524	(457)	1
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(654,939)	8	26,524	(457)	1
Fund Balances, Beginning of Year	<u>19,567,833</u>	<u>33,178</u>	<u>1,225,119</u>	<u>589,601</u>	<u>5,956</u>
Fund Balances, End of Period	<u>\$ 18,912,894</u>	<u>\$ 33,186</u>	<u>\$ 1,251,643</u>	<u>\$ 589,144</u>	<u>\$ 5,957</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	Special Revenue Funds				
	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special	District Attorney Bad Check Collection Fee
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes				-	-
Fines and fees	-	1,255	-	-	10
Intergovernmental	-	-	-	-	814
Earnings on investments	19	45	12	-	-
Miscellaneous	3,797	-	-	-	-
Total Revenues	3,816	1,300	12	-	824
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	6,166	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	6,188	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	6,188	-	-	6,166	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,372)	1,300	12	(6,166)	824
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(2,372)	1,300	12	(6,166)	824
Fund Balances, Beginning of Year	81,850	210,857	56,299	182,292	93,735
Fund Balances, End of Period	\$ 79,478	\$ 212,157	\$ 56,311	\$ 176,126	\$ 94,559

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	Special Revenue Funds				
	County Attorney Salary Supplement	Records Management- County	VIT Interest	Elections Contract	Asset Forfeitures
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	171,850	-	-	-
Intergovernmental	96,250	-	-	-	-
Earnings on investments	17	-	27	281	6,598
Miscellaneous	-	-	-	-	1,061,371
Total Revenues	96,267	171,850	27	281	1,067,969
Expenditures					
Current:					
General administration	8,401	63,367	(1)	484,777	-
Financial administration	-	-	1,813	-	-
Administration of justice	-	21,503	-	-	489
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	9,634
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	8,401	84,870	1,812	484,777	10,123
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,866	86,980	(1,785)	(484,496)	1,057,846
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	87,866	86,980	(1,785)	(484,496)	1,057,846
Fund Balances, Beginning of Year	6,966	5,608,861	129,217	1,325,044	2,637,925
Fund Balances, End of Period	\$ 94,832	\$ 5,695,841	\$ 127,432	\$ 840,548	\$ 3,695,771

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	Special Revenue Funds				
	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant	Juvenile Title IV- E Foster Care	Child Protective Services	Community Development Combined Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	94	-	52,152
Earnings on investments	-	46	-	26	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>46</u>	<u>94</u>	<u>26</u>	<u>52,152</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	22,999	45,933
Public safety	-	474	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>474</u>	<u>-</u>	<u>23,000</u>	<u>45,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(428)	94	(22,974)	6,219
Other Financing Sources (Uses)					
Transfers in	-	-	-	273,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,000</u>	<u>-</u>
Net Change in Fund Balances	-	(428)	94	250,026	6,219
Fund Balances, Beginning of Year	<u>24,488</u>	<u>218,335</u>	<u>-</u>	<u>3,756</u>	<u>-</u>
Fund Balances, End of Period	<u>\$ 24,488</u>	<u>\$ 217,907</u>	<u>\$ 94</u>	<u>\$ 253,782</u>	<u>\$ 6,219</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	<u>Special Revenue 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>	<u>CSCD Pre-trial Bond</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	(50)	975	-	399,154	-
Earnings on investments	50	7	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>982</u>	<u>-</u>	<u>399,154</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	960	352,177	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	982	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>982</u>	<u>960</u>	<u>352,177</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(960)	46,977	-
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(960)	46,977	-
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>103,614</u>	<u>-</u>	<u>827,079</u>
Fund Balances, End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,654</u>	<u>\$ 46,977</u>	<u>\$ 827,079</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the One Month Ended October 31, 2025**

	Special Revenue Funds				
	Adult Probation - State Funds	Sheriff Commissary Fund	COVID Response Fund	Tax Increment Reinvestment Zones	Totals Non-major Special Revenue Funds
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,442
Sales and use taxes	-	-	-	-	152,736
Fines and fees	168,244	-	-	-	420,662
Intergovernmental	250,025	-	(36,034)	-	788,267
Earnings on investments	16,207	-	38,592	286	256,556
Miscellaneous	367	93,782	-	-	1,183,332
Total Revenues	434,843	93,782	2,558	286	2,814,995
Expenditures					
Current:					
General administration	-	-	-	-	558,104
Financial administration	-	-	-	-	1,813
Administration of justice	333,899	-	-	-	2,137,852
Construction and maintenance	-	-	-	-	1,846,613
Health and human services	-	-	2,550	-	71,480
Public safety	-	127,336	1	-	140,689
Libraries and education	-	-	-	-	6,188
Capital Outlay	-	-	-	-	67,577
Total Expenditures	333,899	127,336	2,551	-	4,830,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	100,944	(33,554)	7	286	(2,015,321)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	273,000
Total Other Financing Sources (Uses)	-	-	-	-	273,000
Net Change in Fund Balances	100,944	(33,554)	7	286	(1,742,321)
Fund Balances, Beginning of Year	-	2,813,842	-	1,345,491	64,873,790
Fund Balances, End of Period	\$ 100,944	\$ 2,780,288	\$ 7	\$ 1,345,777	\$ 63,131,469

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

Fund Number	Fund Description
MAJ-754	Central Appraisal District Phase 2 Expansion
MAJ-756	Facilities Limited Tax Bonds, Series 2019
MAJ-757	Public Facilities Corp Lease Revenue Bonds, Series 2023
MAJ-764	Drainage District Permanent Imp. Bonds, Series 2020
MAJ-759	Offsite Sherrif Training Facility
MAJ-765	Drainage District Projects CO 2024
MAJ-766	Certificates of Obligation, Series 2020A
MAJ-768	Tax Notes, Series 2020
MAJ-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
October 31, 2025

	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility	Drainage District Permanent Imp. Bonds, Series 2020
Assets				
Cash and cash equivalents	\$ 1,679,144	\$ 4,439,406	\$ -	\$ 4,349,577
Investments	-	12,874,477	-	-
Total Assets	<u>\$ 1,679,144</u>	<u>\$ 17,313,883</u>	<u>\$ -</u>	<u>\$ 4,349,577</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 63,000	\$ -	\$ -	\$ -
Retainage payable	314,804	4,501,314	87,661	293,933
Due to other funds	-	-	2,471,327	(138,383)
Total Liabilities	<u>377,804</u>	<u>4,501,314</u>	<u>2,558,988</u>	<u>155,550</u>
Fund Balances				
Restricted	<u>1,301,340</u>	<u>12,812,569</u>	<u>(2,558,988)</u>	<u>4,194,027</u>
Total Fund Balances	<u>1,301,340</u>	<u>12,812,569</u>	<u>(2,558,988)</u>	<u>4,194,027</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,679,144</u>	<u>\$ 17,313,883</u>	<u>\$ -</u>	<u>\$ 4,349,577</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
October 31, 2025

	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects, Seires 2025
Assets				
Cash and cash equivalents	\$ 2,131,260	\$ -	\$ 691,456	\$ 3,219,904
Investments	-	-	-	18,588,491
Total Assets	<u>\$ 2,131,260</u>	<u>\$ -</u>	<u>\$ 691,456</u>	<u>\$ 21,808,395</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	906,687
Due to other funds	-	(5)	-	1,357,009
Total Liabilities	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>2,263,696</u>
Fund Balances				
Restricted	<u>2,131,260</u>	<u>5</u>	<u>691,456</u>	<u>19,544,699</u>
Total Fund Balances	<u>2,131,260</u>	<u>5</u>	<u>691,456</u>	<u>19,544,699</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,131,260</u>	<u>\$ -</u>	<u>\$ 691,456</u>	<u>\$ 21,808,395</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
October 31, 2025

	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Assets				
Cash and cash equivalents	\$ 13	\$ 17,765,220	\$ -	\$ -
Investments	-	-	-	-
Total Assets	<u>\$ 13</u>	<u>\$ 17,765,220</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	-	371,871	-	-
Due to other funds	-	812,638	-	143
Total Liabilities	<u>-</u>	<u>1,740,333</u>	<u>-</u>	<u>143</u>
Fund Balances				
Restricted	13	16,024,887	-	(143)
Total Fund Balances	<u>13</u>	<u>16,024,887</u>	<u>-</u>	<u>(143)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13</u>	<u>\$ 17,765,220</u>	<u>\$ -</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
October 31, 2025

	<u>Certificate of Obligation, Series 2025</u>	<u>Unlimited Tax Road Bonds, Series 2024</u>	<u>Unlimited Tax Road Bonds, Series 2025</u>	<u>Totals Capital Projects Funds</u>
Assets				
Cash and cash equivalents	\$ 11,530,380	\$ -	\$ 3,212,340	\$ 49,018,700
Investments	55,865,878	-	21,122,561	108,451,407
Total Assets	<u>\$ 67,396,258</u>	<u>\$ -</u>	<u>\$ 27,893,951</u>	<u>\$ 161,029,157</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	1,195,671	-	7,354,185	15,026,126
Due to other funds	606,467	(2)	3,457,514	8,566,708
Total Liabilities	<u>1,802,138</u>	<u>(2)</u>	<u>10,811,699</u>	<u>24,211,658</u>
Fund Balances				
Restricted	65,594,120	2	17,082,252	136,817,499
Total Fund Balances	<u>65,594,120</u>	<u>2</u>	<u>17,082,252</u>	<u>136,817,499</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 67,396,258</u>	<u>\$ -</u>	<u>\$ 27,893,951</u>	<u>\$ 161,029,157</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 One Month Ended October 31, 2025**

	Facilities Limited Tax Bonds, Series 2019	Public Facilities Corp Lease Revenue Bonds, Series 2023	Offsite Sherrif Training Facility	Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	6,068	76,709	-	19,359
Miscellaneous	-	-	-	-
Total Revenues	<u>6,068</u>	<u>76,709</u>	<u>-</u>	<u>19,359</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	586,629
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	5,555,457	-	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,555,457</u>	<u>-</u>	<u>586,629</u>
Net Change in Fund Balances	6,068	(5,478,748)	-	(567,270)
Fund Balances, Beginning of Year	<u>1,295,272</u>	<u>18,291,317</u>	<u>(2,558,988)</u>	<u>4,761,297</u>
Fund Balances, End of Period	<u>\$ 1,301,340</u>	<u>\$ 12,812,569</u>	<u>\$ (2,558,988)</u>	<u>\$ 4,194,027</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 One Month Ended October 31, 2025**

	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects, Seires 2025
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	7,733	5	2,493	105,094
Miscellaneous	-	-	-	-
Total Revenues	<u>7,733</u>	<u>5</u>	<u>2,493</u>	<u>105,094</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	75,163
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	108,216
Capital Outlay	1	-	(1)	135,587
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>1</u>	<u>-</u>	<u>(1)</u>	<u>318,966</u>
Net Change in Fund Balances	7,732	5	2,494	(213,872)
Fund Balances, Beginning of Year	<u>2,123,528</u>	<u>-</u>	<u>688,962</u>	<u>19,758,571</u>
Fund Balances, End of Period	<u>\$ 2,131,260</u>	<u>\$ 5</u>	<u>\$ 691,456</u>	<u>\$ 19,544,699</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 One Month Ended October 31, 2025**

	Parks Bond Projects, Series 2024	Tax Note, Series 2022	Unlimited Tax Road Bonds, Series 2023	Certificates of Obligation, Series 2024
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	10	65,338	-	(2,484)
Miscellaneous	-	-	-	-
Total Revenues	<u>10</u>	<u>65,338</u>	<u>-</u>	<u>(2,484)</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	7,218	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	828,520	-	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>835,738</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	10	(770,400)	-	(2,484)
Fund Balances, Beginning of Year	<u>3</u>	<u>16,795,287</u>	<u>-</u>	<u>2,341</u>
Fund Balances, End of Period	<u>\$ 13</u>	<u>\$ 16,024,887</u>	<u>\$ -</u>	<u>\$ (143)</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 One Month Ended October 31, 2025**

	Certificate of Obligation, Series 2025	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	275,821	(8,280)	126,160	674,026
Miscellaneous	-	-	-	-
Total Revenues	<u>275,821</u>	<u>(8,280)</u>	<u>126,160</u>	<u>674,026</u>
Expenditures				
Current:				
General administration	73,984	-	-	73,984
Administration of justice	-	-	-	-
Construction and maintenance	-	-	1,239,229	1,908,239
Health and human services	-	-	-	-
Public safety	726	-	-	726
Parks and recreation	17,158	-	-	125,374
Capital Outlay	174,202	(1)	284,760	6,978,525
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>266,070</u>	<u>(1)</u>	<u>1,523,989</u>	<u>9,086,848</u>
Net Change in Fund Balances	9,751	(8,279)	(1,397,829)	(8,412,822)
Fund Balances, Beginning of Year	<u>65,584,369</u>	<u>8,281</u>	<u>18,480,081</u>	<u>145,230,321</u>
Fund Balances, End of Period	<u>\$ 65,594,120</u>	<u>\$ 2</u>	<u>\$ 17,082,252</u>	<u>\$136,817,499</u>

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



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

County Assistance Districts Sub- Funds

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

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

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

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

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
October 31, 2025

	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
Assets					
Cash and cash equivalents	\$ 17,547,610	\$ 2,938,845	\$ 4,206,221	\$ 602,706	\$ 4,064,906
Investments	16,515,953	9,925,532	2,205,674	-	3,308,511
Taxes receivable, net	646,407	247,228	190,095	18,082	191,546
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 34,726,850</u>	<u>\$ 13,111,605</u>	<u>\$ 6,601,990</u>	<u>\$ 620,788</u>	<u>\$ 7,564,963</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>64,572</u>	<u>39,709</u>	<u>8,245</u>	<u>4,050</u>	<u>37,130</u>
Total Liabilities	<u>64,572</u>	<u>39,709</u>	<u>8,245</u>	<u>4,050</u>	<u>37,130</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>34,662,279</u>	<u>13,071,897</u>	<u>6,593,745</u>	<u>616,738</u>	<u>7,527,834</u>
Total Fund Balances	<u>34,662,279</u>	<u>13,071,897</u>	<u>6,593,745</u>	<u>616,738</u>	<u>7,527,834</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 34,726,851</u>	<u>\$ 13,111,606</u>	<u>\$ 6,601,990</u>	<u>\$ 620,788</u>	<u>\$ 7,564,964</u>

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

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
Assets					
Cash and cash equivalents	\$ 3,186,781	\$ 265,206	\$ 4,051,098	\$ 2,636,446	\$ 7,895,524
Investments	-	-	3,308,511	1,102,837	7,719,858
Taxes receivable, net	172,615	6,658	151,746	95,251	188,161
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 3,359,396</u>	<u>\$ 271,864</u>	<u>\$ 7,511,355</u>	<u>\$ 3,834,534</u>	<u>\$ 15,803,543</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 11,198	\$ -
Due to other funds	89,303	-	-	99,266	64,572
Total Liabilities	<u>89,303</u>	<u>-</u>	<u>(4,393)</u>	<u>110,464</u>	<u>64,572</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,270,092	271,865	7,515,747	3,724,071	15,738,970
Total Fund Balances	<u>3,270,092</u>	<u>271,865</u>	<u>7,515,747</u>	<u>3,724,071</u>	<u>15,738,970</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,359,395</u>	<u>\$ 271,865</u>	<u>\$ 7,511,354</u>	<u>\$ 3,834,535</u>	<u>\$ 15,803,542</u>

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

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Assets					
Cash and cash equivalents	\$ 348,271	\$ 1,084,298	\$ 20,450	\$ 140,651	\$ 333,400
Investments	-	-	-	-	-
Taxes receivable, net	10,299	2,409	689	5,517	8,503
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 358,570</u>	<u>\$ 1,086,707</u>	<u>\$ 21,139</u>	<u>\$ 146,168</u>	<u>\$ 341,903</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	358,570	1,086,707	21,139	146,169	341,903
Total Fund Balances	<u>358,570</u>	<u>1,086,707</u>	<u>21,139</u>	<u>146,169</u>	<u>341,903</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 358,570</u>	<u>\$ 1,086,707</u>	<u>\$ 21,139</u>	<u>\$ 146,169</u>	<u>\$ 341,903</u>

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

	<u>CAD 20 - Needville</u>	<u>CAD 21 - Kendleton</u>	<u>CAD 22 - Stafford</u>	<u>CAD 23 - Fairchilds</u>	<u>Total County Assistance Districts</u>
Assets					
Cash and cash equivalents	\$ 527,592	\$ 42,886	\$ 1,433,875	\$ 27,972	\$ 51,354,738
Investments	-	-	1,102,837	-	45,189,713
Taxes receivable, net	25,980	-	54,238	-	2,015,424
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 553,572</u>	<u>\$ 42,886</u>	<u>\$ 2,590,950</u>	<u>\$ 27,972</u>	<u>\$ 98,576,755</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 6,805
Due to other funds	-	-	-	-	406,847
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,652</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	553,572	42,885	2,590,950	27,972	98,163,105
Total Fund Balances	<u>553,572</u>	<u>42,885</u>	<u>2,590,950</u>	<u>27,972</u>	<u>98,163,105</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 553,572</u>	<u>\$ 42,885</u>	<u>\$ 2,590,950</u>	<u>\$ 27,972</u>	<u>\$ 98,576,757</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the One Month Ended October 31, 2025**

	<u>CAD 1 - Katy</u>	<u>CAD 2 - Richmond</u>	<u>CAD 4 - Pearland</u>	<u>CAD 5 - Fresno</u>	<u>CAD 6 - Sugar Land</u>
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	125,446	47,286	22,711	2,718	26,049
Miscellaneous	-	-	-	-	-
Total Revenues	<u>125,446</u>	<u>47,286</u>	<u>22,711</u>	<u>2,718</u>	<u>26,049</u>
Expenditures					
Current:					
Construction and maintenance	-	(1)	-	11,238	(2)
Capital Outlay	-	-	-	752,189	-
Total Expenditures	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>763,427</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	125,446	47,287	22,711	(760,709)	26,051
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	125,446	47,287	22,711	(760,709)	26,051
Fund Balances, Beginning of Year	<u>34,536,833</u>	<u>13,024,610</u>	<u>6,571,034</u>	<u>1,377,447</u>	<u>7,501,783</u>
Fund Balances, End of Period	<u>\$ 34,662,279</u>	<u>\$ 13,071,897</u>	<u>\$ 6,593,745</u>	<u>\$ 616,738</u>	<u>\$ 7,527,834</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the One Month Ended October 31, 2025**

	<u>CAD 7 - Fulshear</u>	<u>CAD 8 - Simonton</u>	<u>CAD 9 - Katy</u>	<u>CAD 10 - Katy</u>	<u>CAD 11 - Richmond</u>
Revenues					
Sales taxes	-	-	-	-	-
Earnings on investments	10,963	57	26,374	12,876	55,592
Miscellaneous	-	-	-	-	-
Total Revenues	<u>10,963</u>	<u>57</u>	<u>26,374</u>	<u>12,876</u>	<u>55,592</u>
Expenditures					
Current:					
Construction and maintenance	1	(2)	1	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1</u>	<u>(2)</u>	<u>1</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,962	59	26,373	12,876	55,592
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	10,962	59	26,373	12,876	55,592
Fund Balances, Beginning of Year	<u>3,259,130</u>	<u>271,806</u>	<u>7,489,374</u>	<u>3,711,195</u>	<u>15,683,378</u>
Fund Balances, End of Period	<u>\$ 3,270,092</u>	<u>\$ 271,865</u>	<u>\$ 7,515,747</u>	<u>\$ 3,724,071</u>	<u>\$ 15,738,970</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the One Month Ended October 31, 2025**

	<u>CAD 12 - Pleak</u>	<u>CAD 16 - Fairchilds</u>	<u>CAD 17 - Thompsons</u>	<u>CAD 18 - Beasley</u>	<u>CAD 19 - Orchard</u>
Revenues					
Sales taxes	-	-	-	(2,472)	-
Earnings on investments	74	3,578	4	30	71
Miscellaneous	-	-	-	-	-
Total Revenues	<u>74</u>	<u>3,578</u>	<u>4</u>	<u>(2,442)</u>	<u>71</u>
Expenditures					
Current:					
Construction and maintenance	-	(1)	(1)	-	1
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	74	3,579	5	(2,442)	70
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	74	3,579	5	(2,442)	70
Fund Balances, Beginning of Year	<u>358,496</u>	<u>1,083,128</u>	<u>21,134</u>	<u>148,611</u>	<u>341,833</u>
Fund Balances, End of Period	<u>\$ 358,570</u>	<u>\$ 1,086,707</u>	<u>\$ 21,139</u>	<u>\$ 146,169</u>	<u>\$ 341,903</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the One Month Ended October 31, 2025**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	-	-	-	-	\$ (2,472)
Earnings on investments	113	9	8,530	5	342,486
Miscellaneous	-	-	-	-	-
Total Revenues	113	9	8,530	5	340,014
Expenditures					
Current:					
Construction and maintenance	2	1	1	-	11,238
Capital Outlay	-	-	-	-	752,189
Total Expenditures	2	1	1	-	763,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	111	8	8,529	5	(423,413)
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	111	8	8,529	5	(423,413)
Fund Balances, Beginning of Year	553,461	42,877	2,582,421	27,967	98,586,518
Fund Balances, End of Period	\$ 553,572	\$ 42,885	\$ 2,590,950	\$ 27,972	\$ 98,163,105

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the One Month Ended October 31, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance Positive (Negative)</u>	<u>Percentage Actual of Amended Budget</u>
Revenues					
Property taxes	\$ 357,834,318	\$ 357,834,318	\$ 113,549	\$(357,720,769)	0%
Fines and fees	51,855,237	51,855,237	3,240,072	(48,615,165)	6%
Intergovernmental	2,712,623	2,712,623	26,657	(2,685,966)	1%
Earnings on investments	10,004,044	10,004,044	817,111	(9,186,933)	8%
Miscellaneous	2,803,364	2,803,364	169,283	(2,634,081)	6%
Total Revenues	<u>425,209,586</u>	<u>425,209,586</u>	<u>4,366,672</u>	<u>(420,842,914)</u>	<u>1%</u>
Expenditures					
Current:					
General administration	108,630,022	108,446,611	5,298,718	103,147,893	5%
Financial administration	16,907,061	17,089,370	1,067,252	16,022,118	6%
Administration of justice	138,074,809	138,074,809	9,518,344	128,556,465	7%
Construction and maintenance	5,103,845	5,103,845	329,440	4,774,405	6%
Health and human services	54,205,865	54,206,967	3,060,265	51,146,702	6%
Cooperative services	1,488,598	1,488,598	73,247	1,415,351	5%
Public safety	84,560,294	84,560,294	5,043,575	79,516,719	6%
Parks and recreation	7,982,910	7,982,910	385,493	7,597,417	5%
Libraries and education	23,746,674	23,746,674	1,358,759	22,387,915	6%
Capital Outlay	<u>92,618</u>	<u>92,618</u>	<u>-</u>	<u>92,618</u>	<u>0%</u>
Total Expenditures	<u>440,792,696</u>	<u>440,792,696</u>	<u>26,135,093</u>	<u>414,657,603</u>	<u>6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,583,110)</u>	<u>(15,583,110)</u>	<u>(21,768,421)</u>	<u>(6,185,311)</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	<u>(24,073,028)</u>	<u>(24,073,028)</u>	<u>(273,000)</u>	<u>23,800,028</u>	
Total Other Financing Sources (Uses)	<u>(24,073,028)</u>	<u>(24,073,028)</u>	<u>(273,000)</u>	<u>23,800,028</u>	
Net Change in Fund Balances - budgetary basis	<u>(39,656,138)</u>	<u>(39,656,138)</u>	<u>(22,041,421)</u>	<u>17,614,717</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			657,341		
Fund Balances, Beginning of Year	<u>192,850,491</u>	<u>192,850,491</u>	<u>192,850,491</u>		
Fund Balances, End of Period	<u>\$ 153,194,353</u>	<u>\$ 153,194,353</u>	<u>\$ 171,466,411</u>	<u>\$ 18,272,058</u>	

(a) See reconciliation on the following page.

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the One Month Ended October 31, 2025

Budgetary Basis

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

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 4,366,672	\$ 2,419,606	\$ 6,786,278
Expenditures	26,135,093	1,762,264	27,897,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,768,421)	657,342	(21,111,079)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	(273,000)	-	(273,000)
Proceeds from debt issuance	-	-	-
Other Financing Sources (Uses)	(273,000)	-	(273,000)
Net Change in Fund Balance	(22,041,421)	657,342	(21,384,079)
Fund Balance, Beginning of Year			192,850,491
Fund Balance, End of Period			<u>\$ 171,466,412</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the One Month Ended October 31, 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>
Revenues					
Property taxes	\$ 144,114,527	\$ 144,114,527	\$ 45,839	\$ (144,068,688)	0%
Intergovernmental	5,346,268	5,346,268	-	(5,346,268)	0%
Earnings on investments	1,530,515	1,530,515	157,242	(1,373,273)	10%
Miscellaneous	2,603,499	2,603,499	136,292	(2,467,207)	5%
Total Revenues	<u>153,594,809</u>	<u>153,594,809</u>	<u>339,373</u>	<u>(153,255,436)</u>	<u>0%</u>
Expenditures					
Debt Service:					
Principal	100,019,481	100,019,481	2,885,079	97,134,402	3%
Interest and fiscal charges	59,694,171	59,694,171	69,121	59,625,050	0%
Total Expenditures	<u>159,713,652</u>	<u>159,713,652</u>	<u>2,954,200</u>	<u>156,759,452</u>	<u>2%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,118,843)	(6,118,843)	(2,614,827)	3,504,016	
Other Financing Sources (Uses)					
Transfers in	1,543,313	1,543,313	-	(1,543,313)	
Total Other Financing Sources (Uses)	<u>1,543,313</u>	<u>1,543,313</u>	<u>-</u>	<u>(1,543,313)</u>	
Net Change in Fund Balances - Budgetary Basis	(4,575,530)	(4,575,530)	(2,614,827)	1,960,703	
Fund Balances, Beginning of Year	13,742,581	39,421,012	39,421,012	-	
Fund Balances, End of Period	<u>\$ 9,167,051</u>	<u>\$ 34,845,482</u>	<u>\$ 36,806,185</u>	<u>\$ 1,960,703</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	\$ 339,373	\$ -	\$ -	\$ 339,373
Expenditures	2,954,200	-	(8,729,259)	11,683,459
Excess of Revenues Over Expenditures	(2,614,827)	-	8,729,259	(11,344,086)
Other Financing Sources (uses)	-	-	(8,729,259)	8,729,259
Net Change in Fund Balance	(2,614,827)	-	-	(2,614,827)
Fund Balance, Beginning of Year				39,421,012
Fund Balance, End of Period				<u>\$ 36,806,185</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the One Month Ended October 31, 2025

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 30,910,825	\$ 30,910,825	\$ 9,803	\$ (30,901,022)	0%
Fines and fees	7,405,071	7,405,071	30,357	(7,374,714)	0%
Intergovernmental	321,584	321,584	-	(321,584)	0%
Earnings on investments	694,861	694,861	41,297	(653,564)	6%
Miscellaneous	290,742	290,742	17,262	(273,480)	6%
Total Revenues	39,623,083	39,623,083	98,719	(39,524,364)	0%
Expenditures					
Current:					
Salaries and personnel costs	13,867,795	13,867,795	863,523	13,004,272	6%
Operating costs	18,115,900	18,115,900	49,219	18,066,681	0%
Information technology costs	16,850	16,850	-	16,850	0%
Capital acquisitions	247,039	247,039	-	247,039	0%
Total Expenditures	32,247,584	32,247,584	912,742	31,334,842	3%
Net Change in Fund Balances - Budgetary Basis	7,375,499	7,375,499	(814,023)	(8,189,522)	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(263,953)	(263,953)	
Fund Balances, Beginning of Year	9,220,507	10,685,532	10,685,532	-	
Fund Balances, End of Period	\$ 16,596,006	\$ 18,061,031	\$ 9,607,556	\$ (8,453,475)	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 98,719	\$ 3	\$ 98,722
Expenditures	912,742	263,956	1,176,698
Net Change in Fund Balance	(814,023)	(263,953)	(1,077,976)
Fund Balance, Beginning of Year			10,685,532
Fund Balance, End of Period			\$ 9,607,556

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the One Month Ended October 31, 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>
Revenues					
Property taxes	\$ 10,263,003	\$ 10,263,003	\$ 3,639	\$ (10,259,364)	0%
Earnings on investments	260,856	260,856	72,289	(188,567)	28%
Miscellaneous	75,421	75,421	6,622	(68,799)	9%
Total Revenues	<u>10,599,280</u>	<u>10,599,280</u>	<u>82,550</u>	<u>(10,516,730)</u>	<u>1%</u>
Expenditures					
Current:					
Salaries and personnel costs	8,787,014	8,787,014	572,591	8,214,423	7%
Operating costs	4,071,947	4,071,947	97,324	3,974,623	2%
Information technology costs	7,006	7,006	-	7,006	0%
Capital acquisitions	140,539	140,539	-	140,539	0%
Total Expenditures	<u>13,006,506</u>	<u>13,006,506</u>	<u>669,915</u>	<u>12,336,591</u>	<u>5%</u>
Net Change in Fund Balances - Budgetary Basis	(2,407,226)	(2,407,226)	(587,365)	1,819,861	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(67,574)	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>19,567,833</u>	<u>19,567,833</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 12,987,343</u>	<u>\$ 17,160,607</u>	<u>\$ 18,912,894</u>	<u>\$ 1,752,287</u>	

(a) See reconciliation below

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 82,550	\$ -	\$ 82,550
Expenditures	<u>669,915</u>	<u>67,574</u>	<u>737,489</u>
Net Change in Fund Balance	(587,365)	(67,574)	(654,939)
Fund Balance, Beginning of Year			<u>19,567,833</u>
Fund Balance, End of Period			<u>\$ 18,912,894</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
October 31, 2025

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 1,334,033	\$ 24,717,235
Due from other funds	-	2,514,961
Other receivables	499,869	28,299
Prepaid expenses	154,540	(21,500)
Total Current Assets	1,988,442	27,238,995
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,401,314	438,033
Total Noncurrent Assets	3,401,314	438,033
Total Assets	5,389,756	27,677,028
Liabilities		
Current Liabilities:		
Accounts payable	801,762	-
Benefits payable	-	3,861,762
Due to other funds	7,926,902	490,136
Unearned revenues	279,169	-
Total Current Liabilities	9,007,833	4,351,898
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,596,768
Total Noncurrent Liabilities	-	5,596,768
Total Liabilities	9,007,833	9,948,666
Net Position (Deficit)		
Net investment in capital assets	3,401,314	438,033
Unrestricted	(7,019,391)	17,290,329
Total Net Position (Deficit)	\$ (3,618,077)	\$ 17,728,362

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

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
Operating Revenues		
Charges for services	\$ 268,137	\$ 6,051,986
Total Operating Revenues	<u>268,137</u>	<u>6,051,986</u>
Operating Expenses		
Contractual services	247,450	3,148,900
Supplies	14,147	-
Benefits provided	-	8,278,608
Other	147,195	-
Depreciation	(592,000)	3,000
Total Operating Expenses	<u>(183,208)</u>	<u>11,430,508</u>
Operating Income (Loss)	451,345	(5,378,522)
Non-Operating Revenues		
Earnings on investments	-	805
Subsidies	-	-
Total Non-Operating Revenues	<u>-</u>	<u>805</u>
Change in Net Position	451,345	(5,377,717)
Total Net Position, Beginning of Year	<u>(4,069,422)</u>	<u>23,106,079</u>
Total Net Position (Deficit), End of Period	<u>\$ (3,618,077)</u>	<u>\$ 17,728,362</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the One Month Ended October 31, 2025

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
Cash Flows from Operating Activities		
Charges for services	\$ 307,023	\$ 15,592,855
Payment of benefits	-	(8,561,737)
Payments for services	(762,884)	(677,584)
Net Cash Provided (Used) by Operating Activities	<u>(455,861)</u>	<u>6,353,534</u>
Cash Flows from Investing Activities:		
Interest earned on investments	-	805
Net Cash Provided by Investing Activities	<u>-</u>	<u>805</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	1,173,426	-
Net Cash Provided by Non-Capital Financing Activities	<u>1,173,426</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	717,565	6,354,339
Cash and Cash Equivalents, Beginning of Year	<u>616,468</u>	<u>18,362,896</u>
Cash and Cash Equivalents, End of Period	<u>\$ 1,334,033</u>	<u>\$ 24,717,235</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ 451,345	\$ (5,378,522)
Adjustments to operations:		
Depreciation	(592,000)	3,000
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(69,761)	1,973,162
Decrease (Increase) in due from other funds	-	7,567,707
Decrease (Increase) in prepaid expenses	(71,396)	2,471,316
Increase (Decrease) in accounts payable	(212,935)	-
Increase (Decrease) in benefits payable	-	8,685,265
Increase (Decrease) in due to other funds	-	(8,968,394)
Increase (Decrease) in unearned revenue	38,886	-
Total Adjustments	<u>(907,206)</u>	<u>11,732,056</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (455,861)</u>	<u>\$ 6,353,534</u>

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

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,701,332	\$ 17,015,903	\$ 24,717,235
Due from other funds	2,207,528	307,433	2,514,961
Other receivables	581	27,718	28,299
Prepaid expenses	-	(21,500)	(21,500)
Total Current Assets	<u>9,909,441</u>	<u>17,329,554</u>	<u>27,238,995</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	438,033	-	438,033
Total Noncurrent Assets	<u>438,033</u>	<u>-</u>	<u>438,033</u>
Total Assets	<u>10,347,474</u>	<u>17,329,554</u>	<u>27,677,028</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,861,762	3,861,762
Due to other funds	435,326	54,810	490,136
Total Current Liabilities	<u>435,326</u>	<u>3,916,572</u>	<u>4,351,898</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	5,596,768	-	5,596,768
Total Noncurrent Liabilities	<u>5,596,768</u>	<u>-</u>	<u>5,596,768</u>
Total Liabilities	<u>6,032,094</u>	<u>3,916,572</u>	<u>9,948,666</u>
Net Position			
Net investment in capital assets	438,033	-	438,033
Unrestricted	3,877,347	13,412,982	17,290,329
Total Net Position	<u>\$ 4,315,380</u>	<u>\$ 13,412,982</u>	<u>\$ 17,728,362</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2025

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 5,403,873	\$ 648,113	\$ 6,051,986
Total Operating Revenues	<u>5,403,873</u>	<u>648,113</u>	<u>6,051,986</u>
Operating Expenses			
Contractual services	676,130	2,472,770	3,148,900
Benefits provided	8,141,010	137,598	8,278,608
Depreciation	3,000	-	3,000
Total Operating Expenses	<u>8,820,140</u>	<u>2,610,368</u>	<u>11,430,508</u>
Operating Income (Loss)	(3,416,267)	(1,962,255)	(5,378,522)
Non-Operating Revenues			
Earnings on investments	805	-	805
Total Non-Operating Revenues	<u>805</u>	<u>-</u>	<u>805</u>
 Change in Net Position	 (3,415,462)	 (1,962,255)	 (5,377,717)
Total Net Position, Beginning of Year	<u>7,730,842</u>	<u>15,375,237</u>	<u>23,106,079</u>
Total Net Position, End of Period	<u>\$ 4,315,380</u>	<u>\$ 13,412,982</u>	<u>\$ 17,728,362</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the One Month Ended October 31, 2025

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	13,790,494	1,802,361	\$ 15,592,855
Payment of benefits	(8,221,278)	(340,459)	(8,561,737)
Payments for services	(676,130)	(1,454)	(677,584)
Net Cash Provided (Used) by Operating Activities	<u>4,893,086</u>	<u>1,460,448</u>	<u>6,353,534</u>
Cash Flows from Investing Activities:			
Interest earned on investments	805	-	805
Net Cash Provided by Investing Activities	<u>805</u>	<u>-</u>	<u>805</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,893,891	1,460,448	6,354,339
Cash and Cash Equivalents, Beginning of Year	<u>2,807,441</u>	<u>15,555,455</u>	<u>18,362,896</u>
Cash and Cash Equivalents, End of Period	<u>\$ 7,701,332</u>	<u>\$ 17,015,903</u>	<u>\$ 24,717,235</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(3,416,267)	\$ (1,962,255)	\$ (5,378,522)
Adjustments to operations:			
Depreciation	3,000	-	3,000
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	6,416,062	1,151,645	7,567,707
Decrease (Increase) in other receivables	1,970,559	2,603	1,973,162
Decrease (Increase) in prepaid expenses	-	2,471,316	2,471,316
(Increase) in due from other component units	-	-	-
Increase (Decrease) in benefits payable	5,081,174	3,604,091	8,685,265
Increase (Decrease) in due to other funds	(5,161,442)	(3,806,952)	(8,968,394)
Total Adjustments	<u>8,309,353</u>	<u>3,422,703</u>	<u>11,732,056</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,893,086</u>	<u>\$ 1,460,448</u>	<u>\$ 6,353,534</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
October 31, 2025

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 965,890	\$ 43,767,017
Investments:		
Fixed Income Fund	24,179,859	-
Domestic Equity Fund	30,979,199	-
International Equity Fund	7,738,934	-
	<u>63,863,882</u>	<u>43,767,017</u>
Total Assets		
	<u>63,863,882</u>	<u>43,767,017</u>
Liabilities		
Due to other governments	-	5,731,071
Due to others	-	809,187
	<u>-</u>	<u>6,540,258</u>
Total Liabilities		
	<u>-</u>	<u>6,540,258</u>
Net Position		
Restricted for court	-	36,934,569
Restricted for tax	-	292,190
Restricted for benefits	63,863,882	-
	<u>63,863,882</u>	<u>-</u>
Total Net Position		
	<u>\$ 63,863,882</u>	<u>\$ 37,226,759</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the One Month Ended October 31, 2025

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 438,174
Property tax collections	-	366,294
Employer contributions		-
Earnings (Loss) on investments	848,566	111,452
Total Additions	<u>848,566</u>	<u>915,920</u>
Deductions		
Court activities	-	892,582
Property tax disbursements	-	785,896
Total Deductions	<u>-</u>	<u>1,678,478</u>
Change in fiduciary net position	848,566	(762,558)
Net Position - Beginning of Year	<u>63,015,316</u>	<u>37,989,317</u>
Net Position - End of Period	<u>\$ 63,863,882</u>	<u>\$ 37,226,759</u>

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

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Assets				
Cash and cash equivalents	\$ 24,104,869	\$ 13,638,887	\$ 6,023,261	\$ 43,767,017
Total Assets	<u>24,104,869</u>	<u>13,638,887</u>	<u>6,023,261</u>	<u>43,767,017</u>
Liabilities				
Due to other governments	-	-	5,731,071	5,731,071
Due to others	637,379	171,808	-	809,187
Total Liabilities	<u>637,379</u>	<u>171,808</u>	<u>5,731,071</u>	<u>6,540,258</u>
Net Position				
Restricted for court activities	23,467,490	13,467,079	-	36,934,569
Restricted for tax collection activities	-	-	292,190	292,190
Total Net Position	<u>\$ 23,467,490</u>	<u>\$ 13,467,079</u>	<u>\$ 292,190</u>	<u>\$ 37,226,759</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the One Month Ended October 31, 2025

	<u>County Clerk Registry Accounts</u>	<u>District Clerk Registry Accounts</u>	<u>Tax Collection Custodial</u>	<u>Total Custodial Funds</u>
Additions				
Court collections	\$ 145,443	\$ 292,731	\$ -	\$ 438,174
Property tax collections	-	-	366,294	366,294
Earnings of investments	78,357	33,095	-	111,452
Total Additions	<u>223,800</u>	<u>325,826</u>	<u>366,294</u>	<u>915,920</u>
Deductions				
Court activities	539,830	352,752	-	892,582
Property tax disbursements	-	-	785,896	785,896
Total Deductions	<u>539,830</u>	<u>352,752</u>	<u>785,896</u>	<u>1,678,478</u>
Change in fiduciary net position	(316,030)	(26,926)	(419,602)	(762,558)
Net Position - Beginning of Year	<u>23,783,520</u>	<u>13,494,005</u>	<u>711,792</u>	<u>37,989,317</u>
Net Position - End of Period	<u>\$ 23,467,490</u>	<u>\$ 13,467,079</u>	<u>\$ 292,190</u>	<u>\$ 37,226,759</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
October 31, 2025

	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Non-Major Discretely Presented Component Units	Totals
Assets				
Cash and cash equivalents	\$ 62,318,862	\$ 18,972,938	\$ 5,548,752	\$ 86,840,552
Investments	359,033,837	163,569,634	-	522,603,471
Miscellaneous receivables	5,848,015	3,444,303	12,901	9,305,219
Prepaid items	-	-	1,430	1,430
Capital assets, not being depreciated	109,274,190	11,266,462	2,637,058	123,177,710
Capital assets, net of accumulated depreciation	269,748,545	177,128,083	28,418,256	475,294,884
Total Assets	806,223,449	374,381,420	36,618,397	1,217,223,266
Deferred Outflows of Resources				
Deferred outflows-debt refunding	929,253	-	-	929,253
Total Deferred Outflows of Resources	929,253	-	-	929,253
Liabilities				
Accounts payable and accrued expenses	583,929	-	57,075	641,004
Retainage payable	2,244,371	168,360	-	2,412,731
Due to primary government	11,010,599	1,369,041	-	12,379,640
Accrued interest payable	2,418,656	450,982	54,493	2,924,131
Long-term liabilities:				
Due within one year	10,075,000	2,460,000	575,000	13,110,000
Due in more than one year	528,294,116	168,332,038	15,996,808	712,622,962
Total Liabilities	554,626,671	172,780,421	16,683,376	744,090,468
Deferred Inflows of Resources				
Deferred inflows-debt refunding	18,335,546	7,009,322	-	25,344,868
Deferred inflows-leases	-	-	15,653,669	15,653,669
Total Deferred Inflows of Resources	18,335,546	7,009,322	15,653,669	40,998,537
Net Position				
Net investment in capital assets	93,253,120	7,572,925	981,582	101,807,627
Restricted for:				
Debt service	32,645,523	11,190,918	1,478,492	45,314,933
Unrestricted	171,027,671	113,092,004	1,821,278	285,940,953
Total Net Position	\$ 296,926,314	\$ 131,855,847	\$ 4,281,352	\$ 433,063,513

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 One Month Ended October 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>
Fort Bend County Toll Road Authority			
Toll road operations	\$ 793,691	\$ -	\$ -
Interest on long-term debt	-	-	-
Debt service fees	-	-	-
Total Fort Bend County Toll Road Authority	<u>793,691</u>	<u>-</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	480,105	-	(256)
Interest on long-term debt	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>480,105</u>	<u>-</u>	<u>(256)</u>
Non-Major Discretely Presented Component Units	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 1,273,796</u>	<u>\$ -</u>	<u>\$ (256)</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 One Month Ended October 31, 2025

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Totals
	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Non-Major Discretely Presented Component Units	
Fort Bend County Toll Road Authority				
Toll road operations	\$ (793,691)	\$ -	\$ -	\$ (793,691)
Interest on long-term debt	-	-	-	-
Debt service fees	-	-	-	-
Total Fort Bend County Toll Road Authority	(793,691)	-	-	(793,691)
Fort Bend Grand Parkway Toll Road Authority				
Toll road operations	-	(480,361)	-	(480,361)
Interest on long-term debt	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	(480,361)	-	(480,361)
Non-Major Discretely Presented Component Units	-	-	-	-
Totals Component Units	(793,691)	(480,361)	-	(1,274,052)
General Revenues:				
Property Taxes	-	-	-	-
Earnings on investments	1,715,170	450,094	2	2,165,264
Miscellaneous	-	-	-	-
Special Item:				
Conveyance of property	-	-	-	-
Total General Revenues	1,715,170	450,094	2	2,165,264
Changes in Net Position (Deficit)	921,479	(30,267)	2	891,212
Net Position, Beginning of Year	296,004,835	131,886,114	4,281,350	427,890,949
Net Position, Beginning of Year, as	296,004,835	131,886,114	4,281,350	427,890,949
Net Position, End of Period	\$ 296,926,314	\$ 131,855,847	\$ 4,281,352	\$ 433,063,513

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
October 31, 2025

Primary Government

<u>Cash and Investments</u>	<u>Total</u>			<u>Business-Type Activities</u>	<u>Total Primary Government</u>
	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Governmental Activities</u>		
Cash deposits	\$ 10,403,395	\$ 24,717,235	\$ 35,120,630	\$ 1,334,033	\$ 36,454,663
Investment pools:					
LOGIC	25,659,964	-	25,659,964	-	25,659,964
Texas CLASS	111,697,199	-	111,697,199	-	111,697,199
Texas Range	2,909	-	2,909	-	2,909
Texas Connect	52,719,213	-	52,719,213	-	52,719,213
Money market funds	3,900,261	-	3,900,261	-	3,900,261
Totals cash and cash equivalents	204,382,941	24,717,235	229,100,176	1,334,033	230,434,209
Investments					
Government Securities			-		-
US Agency Notes	39,795,949	-	39,795,949	-	39,795,949
US Treasury Notes	110,811,895	-	110,811,895	-	110,811,895
Commercial Paper	185,653,607	-	185,653,607	-	185,653,607
Total Cash and Investments	\$ 540,644,393	\$ 24,717,235	\$ 565,361,628	\$ 1,334,033	\$ 566,695,661

Fiduciary Funds and Component Units

<u>Cash and Investments</u>	<u>Fiduciary Funds</u>		<u>Discretely Presented Component Units</u>
	<u>Custodial Funds</u>	<u>OPEB Trust Fund</u>	
Cash deposits	\$ 13,288,570	\$ -	\$ 40,125,291
Investment pools:			
LOGIC	-	-	6,332,887
Texas CLASS	30,478,447	-	39,108,214
Texas Range	-	-	1,248
TexPool	-	-	-
Money market funds	-	965,890	1,272,912
Totals cash and cash equivalents	43,767,017	965,890	86,840,552
Investments			
Government Securities			386,954,328
Commercial Paper	-	-	135,649,143
Fixed Income Fund	-	24,179,859	-
Domestic Equity Fund	-	30,979,199	-
International Equity Fund	-	7,738,934	-
Total Cash and Investments	\$ 43,767,017	63,863,882	\$ 609,444,023

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
October 31, 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>
General Obligation Bonds and Certificates of Obligation					
\$18,900,000	Unlimited Tax Road Refunding Bonds, Series 2014	1.00 - 5.00	2026	\$ 2,105,000	\$ 2,147,100
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 (QEGB)	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
93,840,000	Certificates of Obligation, Series 2024	5.00	2044	87,800,000	123,634,750
34,365,000	Limited Tax Facility Bonds, Series 2024	5.00	2044	33,350,000	51,653,000
111,810,000	Unlimited Tax Road Bonds, Series 2024	5.00	2044	108,505,000	168,062,875
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
	Total General Obligation Bonds			<u>\$ 1,115,454,389</u>	<u>\$ 1,652,228,767</u>
Notes Payable					
\$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
	Total Tax Notes			<u>\$ 24,620,000</u>	<u>\$ 26,162,393</u>
Capital Financing					
4,861,625	Network Refresh	5.00	2026	-	-
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
1,850,935	VxRail Servers	3.31	2028	1,410,520	1,504,766
1,140,680	Axon Tasers and Cameras financing #3	3.31	2030	1,010,620	1,126,503
2,263,306	Isilon Storage	3.31	2028	1,724,771	1,840,014
4,920,280	Cisco Phone System Upgrades	2.30	2030	3,891,028	4,117,007
	Total Capital Financing			<u>\$ 122,495,453</u>	<u>\$ 184,561,048</u>
Leases					
210,298	Mailing Equipment	2.467	2026	11,184	11,267
	Total Leases			<u>\$ 11,184</u>	<u>\$ 11,267</u>
Technology Financing (SBITA)					
2,356,702	Apollo Cyber Defense	3.305	2028	1,346,048	1,435,986
1,097,764	Axon, Licenses	3.207	2028	810,195	862,707
901,942	Carahsoft ServiceNow	3.207	2026	591,756	620,372
2,946,184	DLT - Infor Cloud v11	3.207	2030	2,946,184	3,135,058
292,713	EUNA - Integration	3.207	2027	194,946	204,421
961,610	Infor, Lawson	3.305	2025	512,285	529,216
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
862,795	Tyler - Vitals & Land Recorder	3.207	2028	584,251	612,526
1,036,791	Weaver, Disaster Recovery	3.305	2028	621,636	663,171
\$6,137,359	Workday Learning Software	2.297	2032	4,956,621	5,464,097
	Total SBITAs Payable			<u>\$ 15,701,508</u>	<u>\$ 16,813,173</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				
	2017	2018	2019	2020	2021
Revenues					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,956,478
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	15,548,188
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	62,746,442
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	211,214,727
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,340,447
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	11,515,646
Total Revenues	406,970,399	424,523,269	466,602,337	546,692,991	643,321,928
Expenditures					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	61,077,477
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	10,609,737
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	112,256,330
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	61,002,603
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	190,368,247
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	1,179,974
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	69,554,154
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	4,446,139
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	18,510,542
Capital Outlay	66,540,199	78,787,370	80,497,157	101,302,683	232,434,131
Debt Service:					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	39,125,428
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	26,669,690
Bond issuance costs	599,813	558,469	355,887	1,094,531	397,559
Total Expenditures	468,173,832	519,341,967	528,220,612	615,351,821	827,632,011
(Deficiency) of Revenues					
(Under) Expenditures	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)	(184,310,083)
Other Financing Sources (Uses)					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	23,747,768
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(23,747,768)
Bonds issued	64,550,000	58,467,549	34,655,000	85,690,000	71,615,000
Refunding bonds issued	-	-	-	36,540,000	-
Premium on bonds issued	7,965,901	7,313,675	6,899,883	24,507,932	8,483,750
Payments to current refunding bond agent	-	-	-	(40,355,628)	-
Tax Notes/ Capital Leases issued	3,808,978	-	-	9,349,781	100,349,229
Total Other Financing Sources (Uses)	76,324,879	65,781,224	41,554,883	115,732,085	180,447,979
Net Change in Fund Balances	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ (3,862,104)

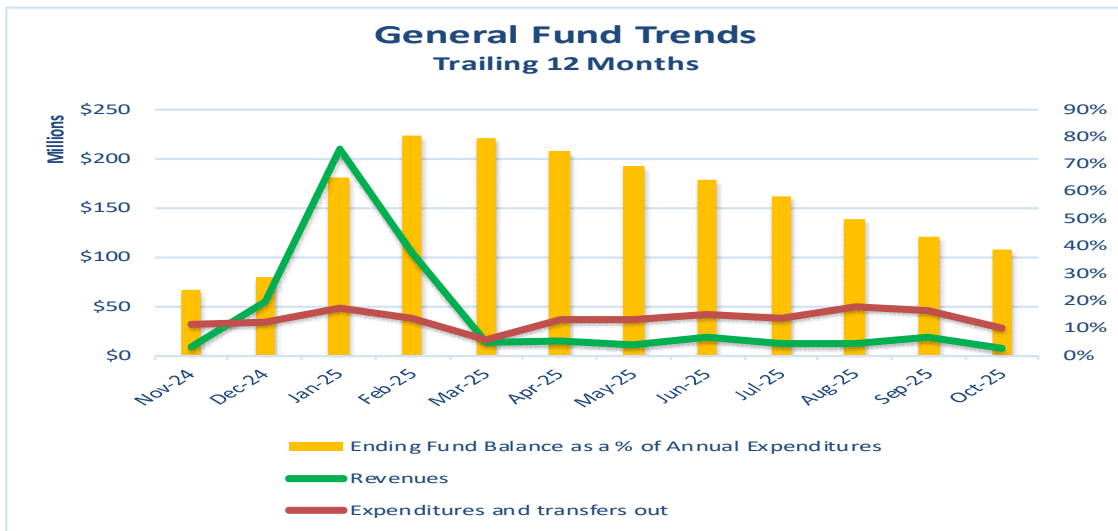
FORT BEND COUNTY, TEXAS

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

	Fiscal Year				One Month
	2022	2023	2024	2025	Ended Oct 31, 2026
Revenues					
Property taxes	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 503,157,822	\$ 172,830
Sales taxes	20,798,649	19,460,860	21,014,795	24,775,148	150,264
Fees and fines	58,437,797	58,226,381	61,595,640	68,026,040	3,886,172
Intergovernmental	141,312,802	85,081,396	87,386,164	104,382,279	1,516,447
Earnings on investments	4,394,399	22,556,078	32,657,354	30,314,813	2,250,528
Miscellaneous	25,357,069	25,929,895	25,483,950	27,599,393	2,978,444
Total Revenues	613,680,076	643,622,653	706,181,101	758,255,495	10,954,685
Expenditures					
Current:					
General administration	74,181,321	87,847,590	102,477,758	106,882,603	5,941,643
Financial administration	12,273,874	13,706,582	15,516,009	15,842,095	1,069,065
Administration of justice	122,037,405	139,974,374	153,143,653	168,771,145	11,770,856
Construction and maintenance	71,853,587	93,297,427	84,229,207	112,905,172	4,095,531
Health and human services	124,595,962	83,818,867	69,521,906	73,034,666	3,477,661
Cooperative services	1,233,514	1,275,283	1,414,065	1,413,418	73,247
Public safety	77,451,762	85,412,037	92,114,075	103,056,580	6,486,137
Parks and recreation	5,272,880	7,442,597	7,993,716	8,114,923	500,570
Libraries and education	19,236,943	20,813,192	22,503,822	22,773,188	1,364,947
Capital Outlay	112,403,997	112,165,159	189,132,663	228,998,705	16,527,550
Debt Service:					
Principal	40,193,430	47,993,388	59,376,405	73,019,583	2,885,079
Interest and fiscal charges	31,100,501	33,449,335	41,031,926	51,872,119	69,121
Bond issuance costs	777,633	1,358,104	3,198,174	2,266,603	-
Total Expenditures	692,612,809	728,553,935	841,653,379	968,950,800	54,261,407
(Deficiency) of Revenues (Under) Expenditures	(78,932,733)	(84,931,282)	(135,472,278)	(210,695,305)	(43,306,722)
Other Financing Sources (Uses)					
Transfers in	17,275,591	28,260,452	39,687,652	56,487,595	273,000
Transfers (out)	(17,275,591)	(48,195,452)	(64,687,652)	(56,487,595)	(273,000)
Bonds issued	80,689,000	145,905,000	343,895,000	197,940,000	-
Refunding bonds issued	-	-	-	59,095,000	-
Premium on bonds issued	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	22,018,098	10,041,880	9,444,465	7,554,867	8,729,259
Total Other Financing Sources (Uses)	116,185,366	148,589,072	366,227,655	219,829,304	8,729,259
Net Change in Fund Balances	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ 9,133,999	\$ (34,577,463)

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

	<u>11/30/24</u>	<u>12/31/24</u>	<u>1/31/25</u>	<u>2/28/25</u>	<u>3/31/25</u>	<u>4/30/25</u>
Revenues						
Property taxes	\$ 824,198	\$ 37,443,546	\$ 199,866,943	\$ 92,988,384	\$ 6,108,004	\$ 2,648,754
Fines and fees	3,388,299	4,146,128	3,713,140	3,994,647	4,138,143	4,094,557
Intergovernmental	1,459,164	9,853,430	3,710,267	4,863,045	404,533	4,046,631
Earnings on investments	685,033	448,071	1,155,239	1,583,941	783,686	2,863,224
Miscellaneous	1,658,286	2,017,245	1,456,197	1,485,289	1,488,182	1,762,995
Total Revenues	<u>8,014,980</u>	<u>53,908,420</u>	<u>209,901,786</u>	<u>104,915,306</u>	<u>12,922,548</u>	<u>15,416,161</u>
Expenditures						
Current:						
General administration	6,270,088	9,179,486	10,993,012	8,146,963	13,584,350	6,187,396
Financial administration	1,135,414	1,205,792	1,720,241	1,284,093	1,204,019	1,216,151
Administration of justice	9,181,000	11,078,225	13,852,484	10,218,520	10,396,497	10,476,980
Construction and maintenance	325,811	323,521	464,047	364,740	395,004	365,589
Health and human services	4,082,610	4,867,719	5,869,248	4,970,048	5,010,813	5,357,694
Cooperative services	77,700	76,193	109,481	82,414	176,141	173,101
Public safety	6,587,396	6,686,941	9,590,696	6,844,914	6,717,195	7,165,090
Parks and recreation	406,889	706,309	831,528	455,891	412,438	1,047,217
Libraries and education	1,746,111	2,024,520	2,319,878	1,888,575	1,627,035	1,791,968
Capital Outlay	1,113,177	957,374	578,530	1,272,831	178,355	479,206
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<u>30,926,196</u>	<u>37,106,080</u>	<u>46,329,145</u>	<u>35,528,989</u>	<u>39,701,847</u>	<u>34,260,392</u>
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	<u>(22,911,216)</u>	<u>16,802,340</u>	<u>163,572,641</u>	<u>69,386,317</u>	<u>(26,779,299)</u>	<u>(18,844,231)</u>
Other Financing Sources (Uses)						
Transfers in	-	4,910,612	-	-	24,925,000	-
Transfers (out)	(153,312)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(153,312)</u>	<u>3,079,066</u>	<u>(1,831,546)</u>	<u>(1,831,546)</u>	<u>23,093,454</u>	<u>(1,831,546)</u>
Net Change in Fund Balances	(23,064,528)	19,881,406	161,741,095	67,554,771	(3,685,845)	(20,675,777)
Fund Balances, Beginning of Period	<u>129,989,746</u>	<u>106,925,218</u>	<u>126,806,624</u>	<u>288,547,719</u>	<u>356,102,490</u>	<u>352,416,645</u>
Fund Balances, End of Period	<u>\$ 106,925,218</u>	<u>\$ 126,806,624</u>	<u>\$ 288,547,719</u>	<u>\$ 356,102,490</u>	<u>\$ 352,416,645</u>	<u>\$ 331,740,868</u>



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

	5/31/25	6/30/25	7/31/25	8/31/25	9/30/25	10/31/25
Revenues						
Property taxes	\$ 1,212,075	\$ 75,571	\$ 1,154,672	\$ 422,315	\$ (404,723)	\$ 113,549
Fines and fees	3,515,703	11,454,666	4,189,495	4,122,503	5,524,953	3,465,510
Intergovernmental	4,590,572	3,135,646	4,361,483	3,763,762	10,969,667	728,180
Earnings on investments	246,148	1,985,284	553,470	1,460,028	781,864	820,218
Miscellaneous	1,423,714	2,185,049	1,508,876	1,814,657	2,338,605	1,658,821
Total Revenues	10,988,212	18,836,216	11,767,996	11,583,265	19,210,366	6,786,278
Expenditures						
Current:						
General administration	8,877,700	11,309,238	8,907,975	8,644,202	4,671,254	5,309,555
Financial administration	1,172,515	1,236,657	1,252,481	1,644,043	1,589,480	1,067,252
Administration of justice	10,324,165	10,976,899	10,617,160	14,165,863	12,898,295	9,633,004
Construction and maintenance	350,405	376,231	376,236	483,280	678,387	329,440
Health and human services	4,705,333	4,945,001	4,435,449	6,414,653	8,792,676	3,406,181
Cooperative services	81,995	85,182	169,790	108,558	207,987	73,247
Public safety	7,111,764	7,847,760	7,244,134	10,436,727	12,509,724	6,344,722
Parks and recreation	453,343	578,488	488,584	627,922	976,695	375,196
Libraries and education	1,642,970	1,654,801	1,736,868	2,196,415	2,546,761	1,358,759
Capital Outlay	355,773	747,293	177,280	209,586	560,193	-
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	35,075,963	39,757,550	35,405,957	44,931,249	45,431,452	27,897,356
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(24,087,751)	(20,921,334)	(23,637,961)	(33,347,984)	(26,221,086)	(21,111,078)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	15,011	-
Transfers (out)	(1,831,546)	(1,831,546)	(1,831,546)	(4,431,546)	(763,086)	(273,000)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,831,546)	(1,831,546)	(1,831,546)	(4,431,546)	(748,075)	(273,000)
Net Change in Fund Balances	(25,919,297)	(22,752,880)	(25,469,507)	(37,779,530)	(26,969,161)	(21,384,078)
Fund Balances, Beginning of Period	331,740,868	305,821,571	283,068,691	257,599,184	219,819,654	192,850,493
Fund Balances, End of Period	\$ 305,821,571	\$ 283,068,691	\$ 257,599,184	\$ 219,819,654	\$ 192,850,493	\$ 171,466,415

