

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

For the Four Months Ended January 31, 2026



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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March 20, 2026

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


The Monthly Financial Report (the "MFR") for the Four Months Ended January 31, 2026, 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

January 31, 2026

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type	Total	
Assets				
Cash and cash equivalents	\$ 448,438,414	\$ 368,525	\$ 448,806,939	\$ 103,345,040
Investments	338,055,826	-	338,055,826	511,459,800
Receivables:				
Taxes, net	114,796,724	-	114,796,724	-
Grants	4,968,676	-	4,968,676	-
Fines and fees	46,565,876	-	46,565,876	-
Other	20,010,349	435,122	20,445,471	7,864,449
Internal Balances	7,332,835	(7,332,835)	-	-
Prepaid items	17,075	326,111	343,186	1,430
Due from component units	2,438,793	-	2,438,793	-
Capital assets, not being depreciated	1,013,077,632	-	1,013,077,632	145,992,477
Capital assets, net of accumulated depreciation	3,909,157,449	3,385,314	3,912,542,763	471,742,884
Total Assets	5,904,859,649	(2,817,763)	5,902,041,886	1,240,406,080
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	33,619,119	791,247	34,410,366	2,037,920
Retainage payable	15,279,562	-	15,279,562	3,306,672
Accrued interest payable	5,343,317	-	5,343,317	2,924,131
Unearned revenues	17,721,064	476,512	18,197,576	-
Due to primary government	-	-	-	1,881,517
Due to other governments	5,691,471	-	5,691,471	-
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	1,326,149,114	-	1,326,149,114	712,622,962
Net pension liability	12,713,255	-	12,713,255	-
Total OPEB liability	326,897,336	-	326,897,336	-
Total Liabilities	1,822,766,622	1,267,759	1,824,034,381	735,883,202
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	3,614,513,679	3,494,720	3,618,008,399	101,142,290
Restricted for:				
Debt service	178,717,987	-	178,717,987	50,439,299
Construction and maintenance	80,164,337	-	80,164,337	-
Other	20,919,281	-	20,919,281	-
Unrestricted	(1,148,139)	(7,580,242)	(8,728,381)	312,872,005
Total Net Position	\$ 3,893,167,145	\$ (4,085,522)	\$ 3,889,081,623	\$ 464,453,594

FORT BEND COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Four Months Ended January 31, 2026

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General administration	\$ 35,585,580	\$ 2,341,565	\$ 284,948	\$ -
Financial administration	6,483,685	638,475	-	-
Administration of justice	67,179,625	4,562,334	4,355,214	-
Construction and maintenance	58,816,377	1,602,344	-	1,435,006
Health and human services	26,795,094	6,343,308	4,631,540	-
Cooperative services	475,211	-	200	-
Public safety	38,886,676	5,957,914	1,570,073	-
Parks and recreation	6,669,232	511,750	294,641	-
Libraries and education	8,634,575	24,719	35,777	-
Interest on long-term debt	1,882,998	-	65,231	-
Total governmental activities	<u>251,409,053</u>	<u>21,982,409</u>	<u>11,237,624</u>	<u>1,435,006</u>
Business-Type Activities				
EPICenter Operations	2,564,811	1,457,544	1,200,000	-
Total Primary Government	<u>\$ 253,973,864</u>	<u>\$ 23,439,953</u>	<u>\$ 12,437,624</u>	<u>\$ 1,435,006</u>
Component Units:				
FBC Toll Road Authority	\$ 7,169,392	\$ 23,195,388	\$ -	\$ -
FB Grand Parkway Toll Road Authority	6,262,329	15,513,022	-	(1,135)
Non-Major Component Units	1,436,837	509,870	-	909,873
Total Component Units	<u>\$ 14,868,558</u>	<u>\$ 39,218,280</u>	<u>\$ -</u>	<u>\$ 908,738</u>

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			Component Units
	Primary Government		Total	
	Governmental Activities	Business-Type Activates		
Primary Government				
Governmental Activities:				
General administration	\$ (32,959,067)		\$ (32,959,067)	
Financial administration	(5,845,210)		(5,845,210)	
Administration of justice	(58,262,077)		(58,262,077)	
Construction and maintenance	(55,779,027)		(55,779,027)	
Health and human services	(15,820,246)		(15,820,246)	
Cooperative services	(475,011)		(475,011)	
Public safety	(31,358,689)		(31,358,689)	
Parks and recreation	(5,862,841)		(5,862,841)	
Libraries and education	(8,574,079)		(8,574,079)	
Interest on long-term debt	(1,817,767)		(1,817,767)	
Total governmental activities	(216,754,014)		(216,754,014)	
Business-Type Activities				
EPICenter Operations		\$ 92,733	92,733	
Total Primary Government	(216,754,014)	92,733	(216,661,281)	
Component Units:				
FBC Toll Road Authority				16,025,996
FB Grand Parkway Toll Road Authority				9,249,558
East FBC Development Authority				(17,094)
Total Component Units				25,258,460
General Revenues:				
Property taxes, penalties, and interest	470,861,325	-	470,861,325	-
Sales and use taxes	4,376,132	-	4,376,132	7,005,736
Earnings on investments	6,868,932	1,167	6,870,099	-
Miscellaneous	3,657,801	-	3,657,801	-
Total General Revenues	485,764,190	1,167	485,765,357	7,005,736
Changes in Net Position	269,010,176	93,900	269,104,076	32,264,196
Net Position, Beginning of Year, as restated	3,624,156,969	(4,179,422)	3,619,977,547	427,890,949
Net Position, End of Period	\$ 3,893,167,145	\$ (4,085,522)	\$ 3,889,081,623	\$ 464,453,594

FORT BEND COUNTY, TEXAS

**BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2026**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>FBC Assistance Districts</u>
Assets				
Cash and cash equivalents	\$ 191,329,868	\$ 102,033,692	\$ 31,307,626	\$ 35,864,382
Investments	96,594,288	33,715,343	98,514,384	65,255,291
Taxes receivable, net	76,448,126	29,844,774	-	-
Grants receivable	3,786,020	-	-	-
Fines and fees receivable	46,565,876	-	-	-
Other receivables	1,013,027	18,410,696	-	16,880
Due from other funds	46,444,150	-	-	-
Due from component units	2,438,793	-	-	-
Prepaid items	33,315	-	-	-
Total Assets	<u>\$ 464,653,463</u>	<u>\$ 184,004,505</u>	<u>\$ 129,822,010</u>	<u>\$ 101,136,553</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 12,622,361	\$ -	\$ 618,824	\$ -
Accrued payroll	10,522,647	-	-	-
Retainage payable	74,759	-	14,936,755	6,805
Due to other funds	367,509	(56,799)	34,059,704	398,874
Due to other governments	3,131,483	-	-	-
Unearned revenues	4,211,636	-	-	-
Total Liabilities	<u>30,930,395</u>	<u>(56,799)</u>	<u>49,615,283</u>	<u>405,679</u>
Deferred Inflows of Resources				
Unavailable revenue-property taxes	76,448,126	29,844,774	-	-
Unavailable revenue-other	46,565,876	22,410,696	-	-
Total Deferred Inflows of Resources	<u>123,014,002</u>	<u>52,255,470</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	33,315	-	-	-
Restricted	7,547,792	131,805,834	80,206,727	100,730,874
Committed	19,764,306	-	-	-
Unassigned	283,363,654	-	-	-
Total Fund Balances	<u>310,709,066</u>	<u>131,805,834</u>	<u>80,206,727</u>	<u>100,730,874</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 464,653,463</u>	<u>\$ 184,004,505</u>	<u>\$ 129,822,010</u>	<u>\$ 101,136,553</u>

FORT BEND COUNTY, TEXAS

**BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2026**

	Non-major Governmental Funds	Totals Governmental Funds
	<u> </u>	<u> </u>
Assets		
Cash and cash equivalents	\$ 65,258,619	\$ 425,794,187
Investments	43,976,519	338,055,825
Taxes receivable, net	8,503,824	114,796,724
Grants receivable	1,182,657	4,968,677
Fines and fees receivable	-	46,565,876
Other receivables	1,237,988	20,678,591
Due from other funds	372,109	46,816,259
Due from component units	-	2,438,793
Prepaid items	5,261	38,576
Total Assets	<u><u>\$ 120,536,977</u></u>	<u><u>\$1,000,153,508</u></u>
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 487,540	\$ 13,728,725
Accrued payroll	-	10,522,647
Retainage payable	261,243	15,279,562
Due to other funds	9,150,236	43,919,524
Due to other governments	2,755,076	5,886,559
Unearned revenues	13,919,515	18,131,151
Total Liabilities	<u>26,573,610</u>	<u>107,468,168</u>
 Deferred Inflows of Resources		
Unavailable revenue-property taxes	8,503,824	114,796,724
Unavailable revenue-other	-	68,976,572
Total Deferred Inflows of Resources	<u>8,503,824</u>	<u>183,773,296</u>
 Fund Balances		
Nonspendable	5,261	38,576
Restricted	85,454,282	405,745,509
Committed	-	19,764,306
Unassigned	-	283,363,654
Total Fund Balances	<u>85,459,543</u>	<u>708,912,044</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u><u>\$ 120,536,977</u></u>	 <u><u>\$1,000,153,508</u></u>



FORT BEND COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
January 31, 2026

Total fund balances, governmental funds \$ 708,912,044

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. 4,921,806,049

Other long-term assets are not available to pay for current period expenditures and are therefore deferred in the funds. 183,773,288

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 (1,283,645,736)
- 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. 18,057,052

Net Position of Governmental Activities \$ 3,893,167,145

FORT BEND COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Four Months Ended January 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	FBC Assistance Districts
Revenues				
Property taxes	\$ 243,903,554	\$ 98,236,756	\$ -	\$ -
Sales and use taxes	0	-	-	3,684,246
Fines and fees	14,923,472	-	-	-
Intergovernmental	5,714,910	-	536,908	-
Earnings on investments	2,412,462	500,561	2,014,140	1,139,695
Miscellaneous	7,104,518	1,508,091	-	-
Total Revenues	<u>274,058,916</u>	<u>100,245,408</u>	<u>2,551,048</u>	<u>4,823,941</u>
Expenditures				
Current:				
General administration	29,928,712	-	73,984	-
Financial administration	5,772,101	-	-	-
Administration of justice	47,312,585	-	14,809	-
Construction and maintenance	1,628,064	-	13,323,591	1,003,392
Health and human services	18,980,491	-	-	-
Cooperative services	436,211	-	-	-
Public safety	32,242,190	-	110,709	-
Parks and recreation	3,593,842	-	1,214,976	-
Libraries and education	7,044,795	-	-	-
Capital Outlay	227,758	9,951,745	52,836,573	1,152,666
Debt Service:				
Principal	-	8,459,119	-	-
Interest and fiscal charges	-	585,805	-	-
Debt issuance costs	-	972,800	-	-
Total Expenditures	<u>147,166,749</u>	<u>19,969,469</u>	<u>67,574,642</u>	<u>2,156,058</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>126,892,167</u>	<u>80,275,939</u>	<u>(65,023,594)</u>	<u>2,667,883</u>
Other Financing Sources (Uses)				
Transfers in	-	2,066,837	-	-
Transfers (out)	(18,943,293)	-	-	(523,524)
Lease and capital financing initiation	-	9,951,746	-	-
Total Other Financing Sources (Uses)	<u>(9,033,593)</u>	<u>12,108,883</u>	<u>-</u>	<u>(523,524)</u>
Net Change in Fund Balances	117,858,574	92,384,822	(65,023,594)	2,144,359
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>\$ 310,709,066</u>	<u>\$ 131,805,834</u>	<u>\$ 80,206,727</u>	<u>\$ 100,730,874</u>

FORT BEND COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES**

Page 2 of 2

GOVERNMENTAL FUNDS

For the Four Months Ended January 31, 2026

	Non-major Governmental Funds	Totals Governmental Funds
Revenues		
Property taxes	\$ 27,969,044	\$ 370,109,354
Sales taxes	691,886	4,376,132
Fines and fees	2,702,443	17,625,915
Intergovernmental	5,647,282	11,899,100
Earnings on investments	800,406	6,867,264
Miscellaneous	1,937,890	10,550,499
Total Revenues	<u>39,748,951</u>	<u>421,428,264</u>
Expenditures		
Current:		
General administration	1,069,116	31,071,812
Financial administration	5,584	5,777,685
Administration of justice	11,466,985	58,794,379
Construction and maintenance	10,288,022	26,243,069
Health and human services	3,003,516	21,984,007
Cooperative services	-	436,211
Public safety	492,456	32,845,355
Parks and recreation	-	4,808,818
Libraries and education	18,781	7,063,576
Capital Outlay	309,018	64,477,760
Debt Service:		
Principal	-	8,459,119
Interest and fiscal charges	-	585,805
Debt issuance costs	-	972,800
Total Expenditures	<u>26,653,478</u>	<u>263,520,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,095,473</u>	<u>157,907,868</u>
Other Financing Sources (Uses)		
Transfers in	7,490,280	9,557,117
Transfers (out)	-	(19,466,817)
Lease and capital financing initiation	-	9,951,746
Total Other Financing Sources (Uses)	<u>7,490,280</u>	<u>10,042,046</u>
Net Change in Fund Balances	20,585,753	167,949,914
Fund Balances, Beginning of Year	<u>64,873,790</u>	<u>540,962,130</u>
Fund Balances, End of Period	<u>\$ 85,459,543</u>	<u>\$ 708,912,044</u>

January 31, 2026 Monthly Financial Report

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 Four Months Ended January 31, 2026

Net change in fund balances - total governmental funds \$ 167,949,914

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 \$65,906,726 was exceeded by depreciation of \$47,392,420 in the current period. 18,514,304

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 (9,951,746)

Repayments:

Principal repayments 8,459,118

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. 99,503,426

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. (5,049,028)

Change in net position of governmental activities \$ 269,010,176

**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
January 31, 2026

	Special Revenue Funds				
	Hotel Occupancy Tax	FBC ESD 100 Agreement	Aliana Management District Agreement	Juvenile Operations	Road and Bridge
Assets					
Cash and cash equivalents	\$ 1,548,936	\$ 4,405,522	\$ 2,759,158	\$ (1,000,506)	\$ 22,014,520
Investments	-	12,140,611	-	-	6,102,221
Taxes receivable, net	-	-	-	-	6,240,752
Grants receivable	-	-	-	38,603	-
Other receivables	-	-	-	49,581	36,976
Due from other funds	-	-	-	-	18,960
Prepaid items	-	-	-	305	-
Total Assets	\$ 1,548,936	\$ 16,546,133	\$ 2,759,158	\$ (912,017)	\$ 34,413,429
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 12,200
Retainage payable	-	-	-	-	-
Due to other funds	6,240	-	25,897	1,750,215	1,348,292
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	6,240	-	25,897	1,750,215	1,360,492
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	6,240,752
Total Deferred Inflows of Resources	-	-	-	-	6,240,752
Fund Balances:					
Nonspendable	-	-	-	305	-
Restricted	1,542,696	16,546,133	2,733,261	(2,662,537)	26,812,185
Total Fund Balances	1,542,696	16,546,133	2,733,261	(2,662,232)	26,812,185
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,548,936	\$ 16,546,133	\$ 2,759,158	\$ (912,017)	\$ 34,413,429

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	<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>
Assets					
Cash and cash equivalents	\$ 8,476,262	\$ 25,964	\$ 132,534	\$ 581,666	\$ 5,859
Investments	14,438,241	-	1,113,375	-	-
Taxes receivable, net	2,263,072	-	-	-	-
Grants receivable	538,268	-	-	-	-
Other receivables	1,151,431	-	-	-	-
Due from other funds	-	-	49,378	442	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 26,867,274</u>	<u>\$ 25,964</u>	<u>\$ 1,295,287</u>	<u>\$ 582,108</u>	<u>\$ 5,859</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 475,340	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	863,874	772	35,571	2,032	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>1,339,214</u>	<u>772</u>	<u>35,571</u>	<u>2,032</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	<u>2,263,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>2,263,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>23,264,988</u>	<u>25,192</u>	<u>1,259,716</u>	<u>580,076</u>	<u>5,859</u>
Total Fund Balances	<u>23,264,988</u>	<u>25,192</u>	<u>1,259,716</u>	<u>580,076</u>	<u>5,859</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,867,274</u>	<u>\$ 25,964</u>	<u>\$ 1,295,287</u>	<u>\$ 582,108</u>	<u>\$ 5,859</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	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	\$ 99,222	\$ 213,871	\$ 56,331	\$ 176,126	\$ 93,701
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	1,295	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 99,222</u>	<u>\$ 215,166</u>	<u>\$ 56,331</u>	<u>\$ 176,126</u>	<u>\$ 93,701</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	325	-	-	(1,556)	2,294
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>325</u>	<u>-</u>	<u>-</u>	<u>(1,556)</u>	<u>2,294</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	-	-	-	-	-
Restricted	98,897	215,166	56,331	177,682	91,407
Total Fund Balances	<u>98,897</u>	<u>215,166</u>	<u>56,331</u>	<u>177,682</u>	<u>91,407</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 99,222</u>	<u>\$ 215,166</u>	<u>\$ 56,331</u>	<u>\$ 176,126</u>	<u>\$ 93,701</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	<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	\$ 71,942	\$ 5,642,001	\$ 132,577	\$ 743,563	\$ 6,251,542
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	143,299	-	-	-
Prepaid items	-	-	-	-	4,651
Total Assets	<u>\$ 71,942</u>	<u>\$ 5,785,300</u>	<u>\$ 132,577</u>	<u>\$ 743,563</u>	<u>\$ 6,256,193</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	3,472	54,730	-	34,208	2,738
Due to other governments	-	-	-	-	2,138,358
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>3,472</u>	<u>54,730</u>	<u>-</u>	<u>34,208</u>	<u>2,141,096</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	68,470	5,730,570	132,577	709,355	4,110,446
Total Fund Balances	<u>68,470</u>	<u>5,730,570</u>	<u>132,577</u>	<u>709,355</u>	<u>4,115,097</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 71,942</u>	<u>\$ 5,785,300</u>	<u>\$ 132,577</u>	<u>\$ 743,563</u>	<u>\$ 6,256,193</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	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	\$ 24,581	\$ 216,400	\$ 94	\$ 205,962	\$ (871,609)
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	519,672
Other receivables	-	-	-	-	-
Due from other funds	100	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 24,681	\$ 216,400	\$ 94	\$ 205,962	\$ (351,937)
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	37,424
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	107,004
Total Liabilities	-	-	-	-	144,428
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	24,681	216,400	94	205,962	(496,365)
Total Fund Balances	24,681	216,400	94	205,962	(496,365)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,681	\$ 216,400	\$ 94	\$ 205,962	\$ (351,937)

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	<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	\$ 234,249	\$ 31,449	\$ 158,004	\$ 3,987,332	\$ 827,079
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	86,114	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	305	-	-
Total Assets	<u>\$ 234,249</u>	<u>\$ 31,449</u>	<u>\$ 158,309</u>	<u>\$ 4,073,446</u>	<u>\$ 827,079</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	11,460	2,242,051	-
Due to other governments	-	-	-	-	-
Unearned revenues	234,168	31,438	-	1,763,748	-
Total Liabilities	<u>234,168</u>	<u>31,438</u>	<u>11,460</u>	<u>4,005,799</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	81	11	146,544	67,647	827,079
Total Fund Balances	<u>81</u>	<u>11</u>	<u>146,849</u>	<u>67,647</u>	<u>827,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 234,249</u>	<u>\$ 31,449</u>	<u>\$ 158,309</u>	<u>\$ 4,073,446</u>	<u>\$ 827,079</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
January 31, 2026

	Special Revenue Funds				
	Adult Probation - State Funds	Sheriff Commissary Fund	COVID Response Fund	Tax Increment Reinvestment Zones	Totals Non-major Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 3,252,661	\$ 3,372,691	\$ 42,338	\$ 1,346,597	\$ 65,258,619
Investments	-	-	10,182,071	-	43,976,519
Taxes receivable, net	-	-	-	-	8,503,824
Grants receivable	-	-	-	-	1,182,657
Other receivables	-	-	-	-	1,237,988
Due from other funds	157,804	831	-	-	372,109
Prepaid items	-	-	-	-	5,261
Total Assets	\$ 3,410,465	\$ 3,373,522	\$ 10,224,409	\$ 1,346,597	\$ 120,536,977
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 487,540
Retainage payable	-	-	261,243	-	261,243
Due to other funds	212,475	25,317	2,492,405	-	9,150,236
Due to other governments	-	616,718	-	-	2,755,076
Unearned revenues	3,051,995	-	8,731,162	-	13,919,515
Total Liabilities	3,264,470	642,035	11,484,810	-	26,573,610
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	8,503,824
Total Deferred Inflows of Resources	-	-	-	-	8,503,824
Fund Balances:					
Nonspendable	-	-	-	-	5,261
Restricted	145,995	2,731,487	(1,260,401)	1,346,597	85,454,282
Total Fund Balances	145,995	2,731,487	(1,260,401)	1,346,597	85,459,543
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,410,465	\$ 3,373,522	\$ 10,224,409	\$ 1,346,597	\$ 120,536,977

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	<u>Special Revenue Funds</u>				
	<u>Hotel Occupancy Tax</u>	<u>FBC ESD 100 Agreement</u>	<u>Aliana Management District Agreement</u>	<u>Juvenile Operations</u>	<u>Road and Bridge</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 21,056,423
Sales and use taxes	691,886	-	-	-	-
Fines and fees	-	-	-	-	1,252,141
Intergovernmental	-	-	-	162,832	109,289
Earnings on investments	923	204,071	23,530	14,424	115,848
Miscellaneous	-	-	-	972	180,941
Total Revenues	<u>692,809</u>	<u>204,071</u>	<u>23,530</u>	<u>178,228</u>	<u>22,714,642</u>
Expenditures					
Current:					
General administration	26,879	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	7,200,207	-
Construction and maintenance	-	-	25,896	-	6,549,987
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,000</u>
Total Expenditures	<u>26,879</u>	<u>-</u>	<u>25,896</u>	<u>7,200,207</u>	<u>6,587,987</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	665,930	204,071	(2,366)	(7,021,979)	16,126,655
Other Financing Sources (Uses)					
Transfers in	-	-	-	7,217,280	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,217,280</u>	<u>-</u>
Net Change in Fund Balances	665,930	204,071	(2,366)	195,301	16,126,655
Fund Balances, Beginning of Year	<u>876,766</u>	<u>16,342,062</u>	<u>2,735,627</u>	<u>(2,857,533)</u>	<u>10,685,530</u>
Fund Balances, End of Period	<u>\$ 1,542,696</u>	<u>\$ 16,546,133</u>	<u>\$ 2,733,261</u>	<u>\$ (2,662,232)</u>	<u>\$ 26,812,185</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	Special Revenue Funds				
	Drainage District	Utility Assistance	County Law Library	Gus George Law Enforcement Academy	FBC Historical Commission
Revenues					
Property taxes	\$ 6,912,621	\$ -	\$ -	\$ -	\$ -
Sales and use taxes					
Fines and fees	-	-	187,116	6,540	-
Intergovernmental	151,656	-	-	648	-
Earnings on investments	227,487	19	15,105	364	3
Miscellaneous	14,495	573	-	-	-
Total Revenues	7,306,259	592	202,221	7,552	3
Expenditures					
Current:					
General administration	-	-	-	-	100
Financial administration	-	-	-	-	-
Administration of justice	-	1	167,624	-	-
Construction and maintenance	3,338,088	-	-	-	-
Health and human services	(2)	8,577	-	-	-
Public safety	-	-	-	17,076	-
Libraries and education	-	-	-	1	-
Capital Outlay	271,018	-	-	-	-
Total Expenditures	3,609,104	8,578	167,624	17,077	100
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,697,155	(7,986)	34,597	(9,525)	(97)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	3,697,155	(7,986)	34,597	(9,525)	(97)
Fund Balances, Beginning of Year	19,567,833	33,178	1,225,119	589,601	5,956
Fund Balances, End of Period	\$ 23,264,988	\$ 25,192	\$ 1,259,716	\$ 580,076	\$ 5,859

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	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	-	4,190	-	-	10
Intergovernmental	-	-	-	-	3,776
Earnings on investments	51	119	32	-	1
Miscellaneous	35,776	-	-	-	-
Total Revenues	35,827	4,309	32	-	3,787
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	4,610	6,115
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	18,780	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	18,780	-	-	4,610	6,115
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,047	4,309	32	(4,610)	(2,328)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	17,047	4,309	32	(4,610)	(2,328)
Fund Balances, Beginning of Year	81,850	210,857	56,299	182,292	93,735
Fund Balances, End of Period	\$ 98,897	\$ 215,166	\$ 56,331	\$ 177,682	\$ 91,407

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	<u>Special Revenue Funds</u>				
	<u>County Attorney Salary Supplement</u>	<u>Records Management- County</u>	<u>VIT Interest</u>	<u>Elections Contract</u>	<u>Asset Forfeitures</u>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-
Fines and fees	-	620,116	-	-	-
Intergovernmental	96,250	-	-	-	188,136
Earnings on investments	45	-	1,084	556	18,707
Miscellaneous	-	-	7,861	1,368	1,364,692
Total Revenues	<u>96,295</u>	<u>620,116</u>	<u>8,945</u>	<u>1,924</u>	<u>1,571,535</u>
Expenditures					
Current:					
General administration	34,791	389,732	1	617,613	-
Financial administration	-	-	5,584	-	-
Administration of justice	-	108,675	-	-	20,539
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	73,824
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>34,791</u>	<u>498,407</u>	<u>5,585</u>	<u>617,613</u>	<u>94,363</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,504	121,709	3,360	(615,689)	1,477,172
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	61,504	121,709	3,360	(615,689)	1,477,172
Fund Balances, Beginning of Year	<u>6,966</u>	<u>5,608,861</u>	<u>129,217</u>	<u>1,325,044</u>	<u>2,637,925</u>
Fund Balances, End of Period	<u>\$ 68,470</u>	<u>\$ 5,730,570</u>	<u>\$ 132,577</u>	<u>\$ 709,355</u>	<u>\$ 4,115,097</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	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	193	-	-	-	-
Intergovernmental	-	(1,050)	94	-	1,441,129
Earnings on investments	-	93	-	101	-
Miscellaneous	-	-	-	1,254	-
Total Revenues	<u>193</u>	<u>(957)</u>	<u>94</u>	<u>1,355</u>	<u>1,441,129</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	8	-	1	-
Construction and maintenance	-	-	-	-	374,051
Health and human services	-	-	-	72,148	1,563,443
Public safety	-	970	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>978</u>	<u>-</u>	<u>72,149</u>	<u>1,937,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	193	(1,935)	94	(70,794)	(496,365)
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	193	(1,935)	94	202,206	(496,365)
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>\$ 24,681</u>	<u>\$ 216,400</u>	<u>\$ 94</u>	<u>\$ 205,962</u>	<u>\$ (496,365)</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	<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	84,838	1,939,316	-
Earnings on investments	131	18	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>81</u>	<u>993</u>	<u>84,838</u>	<u>1,939,316</u>	<u>-</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	41,603	1,871,669	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	982	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>982</u>	<u>41,603</u>	<u>1,871,669</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	81	11	43,235	67,647	-
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	81	11	43,235	67,647	-
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>\$ 81</u>	<u>\$ 11</u>	<u>\$ 146,849</u>	<u>\$ 67,647</u>	<u>\$ 827,079</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Four Months Ended January 31, 2026**

	<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>
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,969,044
Sales and use taxes	-	-	-	-	691,886
Fines and fees	632,137	-	-	-	2,702,443
Intergovernmental	1,505,477	-	(36,034)	-	5,647,282
Earnings on investments	41,605	-	134,983	1,106	800,406
Miscellaneous	12,709	317,249	-	-	1,937,890
Total Revenues	<u>2,191,928</u>	<u>317,249</u>	<u>98,949</u>	<u>1,106</u>	<u>39,748,951</u>
Expenditures					
Current:					
General administration	-	-	-	-	1,069,116
Financial administration	-	-	-	-	5,584
Administration of justice	2,045,933	-	-	-	11,466,985
Construction and maintenance	-	-	-	-	10,288,022
Health and human services	-	-	1,359,350	-	3,003,516
Public safety	-	399,604	-	-	492,456
Libraries and education	-	-	-	-	18,781
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,018</u>
Total Expenditures	<u>2,045,933</u>	<u>399,604</u>	<u>1,359,350</u>	<u>-</u>	<u>26,653,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	145,995	(82,355)	(1,260,401)	1,106	13,095,473
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	7,490,280
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,490,280</u>
Net Change in Fund Balances	145,995	(82,355)	(1,260,401)	1,106	20,585,753
Fund Balances, Beginning of Year	<u>-</u>	<u>2,813,842</u>	<u>-</u>	<u>1,345,491</u>	<u>64,873,790</u>
Fund Balances, End of Period	<u>\$ 145,995</u>	<u>\$ 2,731,487</u>	<u>\$ (1,260,401)</u>	<u>\$ 1,346,597</u>	<u>\$ 85,459,543</u>

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

Capital Project Sub- Funds

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

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
January 31, 2026

Fund Number	MAJ-756	MAJ-757	MAJ-759	MAJ-764
	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	\$ 1,690,476	\$ 4,478,162	\$ -	\$ 3,016,544
Investments	-	6,684,316	-	-
Total Assets	<u>\$ 1,690,476</u>	<u>\$ 11,162,478</u>	<u>\$ -</u>	<u>\$ 3,016,544</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 63,000	\$ -	\$ -	\$ -
Retainage payable	314,804	4,665,198	-	438,787
Due to other funds	-	-	2,765,253	332,170
Total Liabilities	<u>377,804</u>	<u>4,665,198</u>	<u>2,765,253</u>	<u>770,957</u>
Fund Balances				
Restricted	<u>1,312,672</u>	<u>6,497,280</u>	<u>(2,765,253)</u>	<u>2,245,587</u>
Total Fund Balances	<u>1,312,672</u>	<u>6,497,280</u>	<u>(2,765,253)</u>	<u>2,245,587</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances				
	<u>\$ 1,690,476</u>	<u>\$ 11,162,478</u>	<u>\$ -</u>	<u>\$ 3,016,544</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
January 31, 2026

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-769
	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects, Seires 2025
Assets				
Cash and cash equivalents	\$ 1,422,722	\$ -	\$ 696,112	\$ 389,486
Investments	-	-	-	17,067,739
Total Assets	<u>\$ 1,422,722</u>	<u>\$ -</u>	<u>\$ 696,112</u>	<u>\$ 17,457,225</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	871,836
Due to other funds	24,967	-	-	4,251,476
Total Liabilities	<u>24,967</u>	<u>-</u>	<u>-</u>	<u>5,123,312</u>
Fund Balances				
Restricted	1,397,755	-	696,112	12,333,913
Total Fund Balances	<u>1,397,755</u>	<u>-</u>	<u>696,112</u>	<u>12,333,913</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,422,722</u>	<u>\$ -</u>	<u>\$ 696,112</u>	<u>\$ 17,457,225</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
January 31, 2026

Fund Number	MAJ-770	MAJ-773	MAJ-775	MAJ-778
	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	\$ 16,884,769	\$ -	\$ -
Investments	-	-	-	-
Total Assets	<u>\$ 13</u>	<u>\$ 16,884,769</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 555,824	\$ -	\$ -
Retainage payable	-	384,533	-	-
Due to other funds	-	247,083	-	-
Total Liabilities	<u>-</u>	<u>1,187,440</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	13	15,697,329	-	-
Total Fund Balances	<u>13</u>	<u>15,697,329</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances				
	<u>\$ 13</u>	<u>\$ 16,884,769</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
January 31, 2026

Fund Number	MAJ-782	MAJ-777	MAJ-779	MAJ-780	
	<u>New Debt 2026</u>	<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	\$ -	\$ 620,619	\$ -	\$ 2,108,723	\$ 31,307,626
Investments	-	53,435,296	-	21,327,033	98,514,384
Total Assets	<u>\$ -</u>	<u>\$ 54,055,915</u>	<u>\$ -</u>	<u>\$ 23,435,756</u>	<u>\$ 129,822,010</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 618,824
Retainage payable	-	1,378,472	-	6,883,125	14,936,755
Due to other funds	3,124,629	1,619,959	(54,352)	21,748,519	34,059,704
Total Liabilities	<u>3,124,629</u>	<u>2,998,431</u>	<u>(54,352)</u>	<u>28,631,644</u>	<u>49,615,283</u>
Fund Balances					
Restricted	(3,124,629)	51,057,484	54,352	(5,195,888)	80,206,727
Total Fund Balances	<u>(3,124,629)</u>	<u>51,057,484</u>	<u>54,352</u>	<u>(5,195,888)</u>	<u>80,206,727</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances					
	<u>\$ -</u>	<u>\$ 54,055,915</u>	<u>\$ -</u>	<u>\$ 23,435,756</u>	<u>\$ 129,822,010</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 Four Months Ended January 31, 2026**

Fund Number	MAJ-756 Facilities Limited Tax Bonds, Series 2019	MAJ-757 Public Facilities Corp Lease Revenue Bonds, Series 2023	MAJ-759 Offsite Sherrif Training Facility	MAJ-764 Drainage District Permanent Imp. Bonds, Series 2020
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	17,400	213,687	-	46,642
Miscellaneous	-	-	-	-
Total Revenues	<u>17,400</u>	<u>213,687</u>	<u>-</u>	<u>46,642</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	734,224
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	12,007,724	206,265	1,828,128
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>12,007,724</u>	<u>206,265</u>	<u>2,562,352</u>
Net Change in Fund Balances	17,400	(11,794,037)	(206,265)	(2,515,710)
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>\$ 1,312,672</u>	<u>\$ 6,497,280</u>	<u>\$ (2,765,253)</u>	<u>\$ 2,245,587</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 Four Months Ended January 31, 2026**

Fund Number	MAJ-765	MAJ-766	MAJ-768	MAJ-769
	Drainage District Projects CO 2024	Certificates of Obligation, Series 2020A	Tax Notes, Series 2020	Parks Bond Projects, Seires 2025
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	21,673	-	7,150	291,892
Miscellaneous	-	-	-	-
Total Revenues	<u>21,673</u>	<u>-</u>	<u>7,150</u>	<u>291,892</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	-	-	-	75,768
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	1,181,025
Capital Outlay	747,446	-	-	6,459,757
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>747,446</u>	<u>-</u>	<u>-</u>	<u>7,716,550</u>
Net Change in Fund Balances	(725,773)	-	7,150	(7,424,658)
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>\$ 1,397,755</u>	<u>\$ -</u>	<u>\$ 696,112</u>	<u>\$ 12,333,913</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 Four Months Ended January 31, 2026**

Fund Number	MAJ-770	MAJ-773	MAJ-775	MAJ-778
	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	181,668	-	(2,484)
Miscellaneous	-	-	-	-
Total Revenues	<u>10</u>	<u>181,668</u>	<u>-</u>	<u>(2,484)</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	(143)
Construction and maintenance	-	163,146	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	1,116,480	-	-
Debt Service:				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,279,626</u>	<u>-</u>	<u>(143)</u>
Net Change in Fund Balances	10	(1,097,958)	-	(2,341)
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>\$ 15,697,329</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 STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB FUNDS
For the Four Months Ended January 31, 2026**

Fund Number	MAJ-782	MAJ-777	MAJ-779	MAJ-780	
		Certificate of Obligation, Series 2025	Unlimited Tax Road Bonds, Series 2024	Unlimited Tax Road Bonds, Series 2025	Totals Capital Projects Funds
	<u>New Debt 2026</u>				
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ 536,908	\$ 536,908
Earnings on investments	-	902,651	(8,280)	342,131	2,014,140
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>902,651</u>	<u>(8,280)</u>	<u>879,039</u>	<u>2,551,048</u>
Expenditures					
Current:					
General administration	-	73,984	-	-	73,984
Administration of justice	-	14,952	-	-	14,809
Construction and maintenance	2,891,577	-	-	9,458,876	13,323,591
Health and human services	-	-	-	-	-
Public safety	-	110,709	-	-	110,709
Parks and recreation	-	33,951	-	-	1,214,976
Capital Outlay	233,052	15,195,940	(54,351)	15,096,132	52,836,573
Debt Service:					
Bond issuance costs	-	-	-	-	-
Total Expenditures	<u>3,124,629</u>	<u>15,429,536</u>	<u>(54,351)</u>	<u>24,555,008</u>	<u>67,574,642</u>
Net Change in Fund Balances	(3,124,629)	(14,526,885)	46,071	(23,675,969)	(65,023,594)
Fund Balances, Beginning of Year	<u>-</u>	<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>\$ (3,124,629)</u>	<u>\$ 51,057,484</u>	<u>\$ 54,352</u>	<u>\$ (5,195,888)</u>	<u>\$ 80,206,727</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
January 31, 2026

	<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	\$ 9,362,210	\$ 1,991,454	\$ 2,915,105	\$ 625,337	\$ 2,552,196
Investments	26,742,369	11,027,236	4,240,470	-	4,850,415
Taxes receivable, net	-	-	-	-	-
Other receivables	16,880	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 36,121,459</u>	<u>\$ 13,018,690</u>	<u>\$ 7,155,575</u>	<u>\$ 625,337</u>	<u>\$ 7,402,611</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>61,506</u>	<u>39,221</u>	<u>1,344</u>	<u>4,039</u>	<u>36,951</u>
Total Liabilities	<u>61,506</u>	<u>39,221</u>	<u>1,344</u>	<u>4,039</u>	<u>36,951</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	<u>36,059,951</u>	<u>12,979,469</u>	<u>7,154,231</u>	<u>621,298</u>	<u>7,365,661</u>
Total Fund Balances	<u>36,059,951</u>	<u>12,979,469</u>	<u>7,154,231</u>	<u>621,298</u>	<u>7,365,661</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 36,121,457</u>	<u>\$ 13,018,690</u>	<u>\$ 7,155,575</u>	<u>\$ 625,337</u>	<u>\$ 7,402,612</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2026

	<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	\$ 2,679,759	\$ 285,737	\$ 2,491,318	\$ 1,821,542	\$ 7,400,242
Investments	1,006,860	-	4,850,415	2,120,235	8,800,486
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 3,686,619</u>	<u>\$ 285,737</u>	<u>\$ 7,341,733</u>	<u>\$ 3,941,777</u>	<u>\$ 16,200,728</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ (4,393)	\$ 11,198	\$ -
Due to other funds	82,109	-	-	112,199	61,506
Total Liabilities	<u>82,109</u>	<u>-</u>	<u>(4,393)</u>	<u>123,397</u>	<u>61,506</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,604,510	285,738	7,346,126	3,818,379	16,139,223
Total Fund Balances	<u>3,604,510</u>	<u>285,738</u>	<u>7,346,126</u>	<u>3,818,379</u>	<u>16,139,223</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,686,619</u>	<u>\$ 285,738</u>	<u>\$ 7,341,733</u>	<u>\$ 3,941,776</u>	<u>\$ 16,200,729</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2026

	<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	\$ 378,619	\$ 1,095,012	\$ 23,035	\$ 144,768	\$ 355,996
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 378,619</u>	<u>\$ 1,095,012</u>	<u>\$ 23,035</u>	<u>\$ 144,768</u>	<u>\$ 355,996</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	<u>378,619</u>	<u>1,095,013</u>	<u>23,036</u>	<u>144,768</u>	<u>355,995</u>
Total Fund Balances	<u>378,619</u>	<u>1,095,013</u>	<u>23,036</u>	<u>144,768</u>	<u>355,995</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 378,619</u>	<u>\$ 1,095,013</u>	<u>\$ 23,036</u>	<u>\$ 144,768</u>	<u>\$ 355,995</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
January 31, 2026

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Assets					
Cash and cash equivalents	\$ 577,807	\$ 42,901	\$ 1,092,504	\$ 28,836	\$ 35,864,378
Investments	-	-	1,616,805	-	65,255,291
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	16,880
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 577,807</u>	<u>\$ 42,901</u>	<u>\$ 2,709,309</u>	<u>\$ 28,836</u>	<u>\$ 101,136,549</u>
Liabilities and Fund Balances					
Liabilities					
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ 6,805
Due to other funds	-	-	-	-	398,875
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>405,680</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	577,805	42,901	2,709,308	28,836	100,730,867
Total Fund Balances	<u>577,805</u>	<u>42,901</u>	<u>2,709,308</u>	<u>28,836</u>	<u>100,730,867</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 577,805</u>	<u>\$ 42,901</u>	<u>\$ 2,709,308</u>	<u>\$ 28,836</u>	<u>\$ 101,136,547</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Four Months Ended January 31, 2026**

	<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	1,169,529	368,161	556,925	37,092	244,292
Earnings on investments	425,726	162,722	74,882	6,751	86,442
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,595,255</u>	<u>530,883</u>	<u>631,807</u>	<u>43,843</u>	<u>330,734</u>
Expenditures					
Current:					
Construction and maintenance	68,708	52,500	48,610	47,803	69,807
Capital Outlay	<u>3,427</u>	<u>-</u>	<u>-</u>	<u>752,189</u>	<u>397,050</u>
Total Expenditures	<u>72,135</u>	<u>52,500</u>	<u>48,610</u>	<u>799,992</u>	<u>466,857</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,523,120	478,383	583,197	(756,149)	(136,123)
Other Financing Sources (Uses)					
Transfers (out)	-	(523,524)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(523,524)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,523,120	(45,141)	583,197	(756,149)	(136,123)
Fund Balances, Beginning of Year	<u>34,536,831</u>	<u>13,024,610</u>	<u>6,571,034</u>	<u>1,377,447</u>	<u>7,501,784</u>
Fund Balances, End of Period	<u>\$ 36,059,951</u>	<u>\$ 12,979,469</u>	<u>\$ 7,154,231</u>	<u>\$ 621,298</u>	<u>\$ 7,365,661</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Four Months Ended January 31, 2026**

	CAD 7 - Fulshear	CAD 8 - Simonton	CAD 9 - Katy	CAD 10 - Katy	CAD 11 - Richmond
Revenues					
Sales taxes	399,790	14,674	180,012	182,135	364,114
Earnings on investments	33,098	156	87,068	41,749	182,061
Miscellaneous	-	-	-	-	-
Total Revenues	<u>432,888</u>	<u>14,830</u>	<u>267,080</u>	<u>223,884</u>	<u>546,175</u>
Expenditures					
Current:					
Construction and maintenance	87,508	899	13,278	116,699	90,331
Capital Outlay	-	-	397,050	-	-
Total Expenditures	<u>87,508</u>	<u>899</u>	<u>410,328</u>	<u>116,699</u>	<u>90,331</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	345,380	13,931	(143,248)	107,185	455,844
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	345,380	13,931	(143,248)	107,185	455,844
Fund Balances, Beginning of Year	<u>3,259,130</u>	<u>271,807</u>	<u>7,489,374</u>	<u>3,711,194</u>	<u>15,683,379</u>
Fund Balances, End of Period	<u>\$ 3,604,510</u>	<u>\$ 285,738</u>	<u>\$ 7,346,126</u>	<u>\$ 3,818,379</u>	<u>\$ 16,139,223</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Four Months Ended January 31, 2026**

	<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	21,118	6,425	1,889	(3,022)	15,170
Earnings on investments	205	10,258	12	80	194
Miscellaneous	-	-	-	-	-
Total Revenues	<u>21,323</u>	<u>16,683</u>	<u>1,901</u>	<u>(2,942)</u>	<u>15,364</u>
Expenditures					
Current:					
Construction and maintenance	1,200	4,799	-	901	1,201
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,200</u>	<u>4,799</u>	<u>-</u>	<u>901</u>	<u>1,201</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,123	11,884	1,901	(3,843)	14,163
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	20,123	11,884	1,901	(3,843)	14,163
Fund Balances, Beginning of Year	<u>358,496</u>	<u>1,083,129</u>	<u>21,135</u>	<u>148,611</u>	<u>341,832</u>
Fund Balances, End of Period	<u>\$ 378,619</u>	<u>\$ 1,095,013</u>	<u>\$ 23,036</u>	<u>\$ 144,768</u>	<u>\$ 355,995</u>

FORT BEND COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
COUNTY ASSISTANCE DISTRICTS SUB-FUNDS
For the Four Months Ended January 31, 2026**

	CAD 20 - Needville	CAD 21 - Kendleton	CAD 22 - Stafford	CAD 23 - Fairchilds	Total County Assistance Districts
Revenues					
Sales taxes	24,935	-	100,150	854	\$ 3,684,243
Earnings on investments	314	24	27,939	15	1,139,696
Miscellaneous	-	-	-	-	-
Total Revenues	25,249	24	128,089	869	4,823,939
Expenditures					
Current:					
Construction and maintenance	903	-	1,201	-	606,348
Capital Outlay	-	-	-	-	1,549,716
Total Expenditures	903	-	1,201	-	2,156,064
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,346	24	126,888	869	2,667,875
Other Financing Sources (Uses)					
Transfers (out)	-	-	-	-	(523,524)
Total Other Financing Sources (Uses)	-	-	-	-	(523,524)
Net Change in Fund Balances	24,346	24	126,888	869	2,144,351
Fund Balances, Beginning of Year	553,459	42,877	2,582,420	27,967	98,586,516
Fund Balances, End of Period	\$ 577,805	\$ 42,901	\$ 2,709,308	\$ 28,836	\$ 100,730,867

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Four Months Ended January 31, 2026

	<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	\$ 243,903,554	\$(113,930,764)	68%
Fines and fees	51,855,237	51,855,237	13,939,967	(37,915,270)	27%
Intergovernmental	2,712,623	2,712,623	498,038	(2,214,585)	18%
Earnings on investments	10,004,044	10,004,044	2,400,485	(7,603,559)	24%
Miscellaneous	2,803,364	2,835,537	1,007,826	(1,827,711)	36%
Total Revenues	<u>425,209,586</u>	<u>425,241,759</u>	<u>261,749,870</u>	<u>(163,491,889)</u>	<u>62%</u>
Expenditures					
Current:					
General administration	108,630,022	108,188,857	28,092,985	80,095,872	26%
Financial administration	16,907,061	17,117,370	5,772,101	11,345,269	34%
Administration of justice	138,074,809	138,074,809	46,580,913	91,493,896	34%
Construction and maintenance	5,103,845	5,103,845	1,628,064	3,475,781	32%
Health and human services	54,205,865	54,254,521	15,747,791	38,506,730	29%
Cooperative services	1,488,598	1,488,598	436,211	1,052,387	29%
Public safety	84,560,294	84,651,360	25,843,132	58,808,228	31%
Parks and recreation	7,982,910	7,982,910	3,467,284	4,515,626	43%
Libraries and education	23,746,674	23,746,674	7,044,795	16,701,879	30%
Capital Outlay	<u>92,618</u>	<u>115,925</u>	<u>67,830</u>	<u>48,095</u>	<u>59%</u>
Total Expenditures	<u>440,792,696</u>	<u>440,724,869</u>	<u>134,681,106</u>	<u>306,043,763</u>	<u>31%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,583,110)</u>	<u>(15,483,110)</u>	<u>127,068,764</u>	<u>142,551,874</u>	
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	
Transfers (out)	<u>(24,073,028)</u>	<u>(24,073,028)</u>	<u>(17,399,980)</u>	<u>6,673,048</u>	
Total Other Financing Sources (Uses)	<u>(24,073,028)</u>	<u>(24,073,028)</u>	<u>(7,490,280)</u>	<u>16,582,748</u>	
Net Change in Fund Balances - budgetary basis	<u>(39,656,138)</u>	<u>(39,556,138)</u>	<u>119,578,484</u>	<u>159,134,622</u>	
Net adjustment to reflect operations in accordance with GAAP (a)			<u>(1,719,910)</u>		
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>\$ 153,294,353</u>	<u>\$ 310,709,065</u>	<u>\$ 157,414,712</u>	

(a) See reconciliation on the following page.

FORT BEND COUNTY, TEXAS

NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION

For the Four Months Ended January 31, 2026

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	\$ 261,749,870	\$ 12,309,048	\$ 274,058,918
Expenditures	<u>134,681,106</u>	<u>12,485,644</u>	<u>147,166,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	127,068,764	(176,596)	126,892,168
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	(17,399,980)	(1,543,313)	(18,943,293)
Proceeds from debt issuance	<u>9,909,700</u>	<u>-</u>	<u>9,909,700</u>
Other Financing Sources (Uses)	<u>(7,490,280)</u>	<u>(1,543,313)</u>	<u>(9,033,593)</u>
Net Change in Fund Balance	119,578,484	(1,719,909)	117,858,575
Fund Balance, Beginning of Year			<u>192,850,491</u>
Fund Balance, End of Period			<u><u>\$ 310,709,066</u></u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Four Months Ended January 31, 2026

	<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	\$ 98,236,756	\$ (45,877,771)	68%
Intergovernmental	5,346,268	5,346,268	-	(5,346,268)	0%
Earnings on investments	1,530,515	1,530,515	500,561	(1,029,954)	33%
Miscellaneous	2,603,499	2,603,499	1,508,091	(1,095,408)	58%
Total Revenues	<u>153,594,809</u>	<u>153,594,809</u>	<u>100,245,408</u>	<u>(53,349,401)</u>	<u>65%</u>
Expenditures					
Debt Service:					
Principal	100,019,481	100,019,481	8,459,119	91,560,362	8%
Interest and fiscal charges	59,694,171	59,694,171	585,805	59,108,366	1%
Total Expenditures	<u>159,713,652</u>	<u>159,713,652</u>	<u>10,017,724</u>	<u>149,695,928</u>	<u>6%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,118,843)	(6,118,843)	90,227,684	96,346,527	
Other Financing Sources (Uses)					
Transfers in	1,543,313	1,543,313	2,066,837	523,524	
Total Other Financing Sources (Uses)	<u>1,543,313</u>	<u>1,543,313</u>	<u>2,157,137</u>	<u>613,824</u>	
Net Change in Fund Balances - Budgetary Basis	(4,575,530)	(4,575,530)	92,384,821	96,960,351	
Fund Balances, Beginning of Year	<u>13,742,581</u>	<u>39,421,012</u>	<u>39,421,012</u>	<u>-</u>	
Fund Balances, End of Period	<u>\$ 9,167,051</u>	<u>\$ 34,845,482</u>	<u>\$ 131,805,833</u>	<u>\$ 96,960,351</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	\$ 100,245,408	\$ -	\$ -	\$ 100,245,408
Expenditures	10,017,724	(1)	(9,951,746)	19,969,469
Excess of Revenues Over Expenditures	90,227,684	1	9,951,746	80,275,939
Other Financing Sources (uses)	2,157,137	-	(9,951,746)	12,108,883
Net Change in Fund Balance	92,384,821	1	-	92,384,822
Fund Balance, Beginning of Year				<u>39,421,012</u>
Fund Balance, End of Period				<u>\$ 131,805,834</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Four Months Ended January 31, 2026

	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	\$ 21,056,423	\$ (9,854,402)	68%
Fines and fees	7,405,071	7,405,071	1,252,141	(6,152,930)	17%
Intergovernmental	321,584	321,584	109,289	(212,295)	34%
Earnings on investments	694,861	694,861	115,848	(579,013)	17%
Miscellaneous	290,742	290,742	180,941	(109,801)	62%
Total Revenues	39,623,083	39,623,083	22,714,642	(16,908,441)	57%
Expenditures					
Current:					
Salaries and personnel costs	13,867,795	13,867,795	4,179,587	9,688,208	30%
Operating costs	18,115,900	18,115,900	2,098,960	16,016,940	12%
Information technology costs	16,850	16,850	4,810	12,040	29%
Capital acquisitions	247,039	247,039	40,674	206,365	16%
Total Expenditures	32,247,584	32,247,584	6,324,031	25,923,553	20%
Net Change in Fund Balances - Budgetary Basis	7,375,499	7,375,499	16,390,611	9,015,112	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(263,956)	(263,956)	
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	\$ 26,812,187	\$ 8,751,156	

(a) See reconciliation below.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 22,714,642	\$ -	\$ 22,714,642
Expenditures	6,324,031	263,956	6,587,987
Net Change in Fund Balance	16,390,611	(263,956)	16,126,655
Fund Balance, Beginning of Year			10,685,532
Fund Balance, End of Period			\$ 26,812,187

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Four Months Ended January 31, 2026

	<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	\$ 6,912,621	\$ (3,350,382)	67%
Earnings on investments	260,856	260,856	227,487	(33,369)	87%
Miscellaneous	75,421	75,421	14,495	(60,926)	19%
Total Revenues	<u>10,599,280</u>	<u>10,599,280</u>	<u>7,154,603</u>	<u>(3,444,677)</u>	<u>68%</u>
Expenditures					
Current:					
Salaries and personnel costs	8,787,014	8,787,014	2,703,577	6,083,437	31%
Operating costs	4,071,947	4,066,611	565,904	3,500,707	14%
Information technology costs	7,006	12,342	1,713	10,629	14%
Capital acquisitions	140,539	140,539	66,894	73,645	48%
Total Expenditures	<u>13,006,506</u>	<u>13,006,506</u>	<u>3,338,088</u>	<u>9,668,418</u>	<u>26%</u>
Net Change in Fund Balances - Budgetary Basis	(2,407,226)	(2,407,226)	3,816,515	6,223,741	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(119,360)	-	
Fund Balances, Beginning of Year	<u>15,394,569</u>	<u>19,567,833</u>	<u>19,567,833</u>	-	
Fund Balances, End of Period	<u>\$ 12,987,343</u>	<u>\$ 17,160,607</u>	<u>\$ 23,264,988</u>	<u>\$ 6,104,381</u>	

(a) See reconciliation below

	<u>Actual Amounts Budgetary Basis</u>	<u>Actual Multi-Year</u>	<u>Actual Amounts GAAP Basis</u>
Revenues	\$ 7,154,603	\$ 151,656	\$ 7,306,259
Expenditures	<u>3,338,088</u>	<u>271,016</u>	<u>3,609,104</u>
Net Change in Fund Balance	3,816,515	(119,360)	3,697,155
Fund Balance, Beginning of Year			<u>19,567,833</u>
Fund Balance, End of Period			<u>\$ 23,264,988</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
January 31, 2026

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 34,372	\$ 22,644,229
Due from other funds	-	4,704,935
Other receivables	769,276	27,718
Prepaid expenses	326,111	(21,500)
Total Current Assets	1,129,759	27,355,382
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	3,385,314	429,033
Total Noncurrent Assets	3,385,314	429,033
Total Assets	4,515,073	27,784,415
Liabilities		
Current Liabilities:		
Accounts payable	791,277	-
Benefits payable	-	3,861,762
Due to other funds	7,332,835	268,834
Unearned revenues	476,482	-
Total Current Liabilities	8,600,594	4,130,596
Noncurrent Liabilities:		
Benefits payable, long-term portion	-	5,596,768
Total Noncurrent Liabilities	-	5,596,768
Total Liabilities	8,600,594	9,727,364
Net Position (Deficit)		
Net investment in capital assets	3,385,314	429,033
Unrestricted	(7,470,836)	17,628,018
Total Net Position (Deficit)	\$ (4,085,522)	\$ 18,057,051

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2026

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,457,544	\$ 25,042,893
Total Operating Revenues	<u>1,457,544</u>	<u>25,042,893</u>
Operating Expenses		
Contractual services	977,199	5,849,328
Supplies	202,478	-
Benefits provided	-	34,141,961
Other	761,134	-
Depreciation	624,000	12,000
Total Operating Expenses	<u>2,564,811</u>	<u>40,003,289</u>
Operating Income (Loss)	(1,107,267)	(14,960,396)
Non-Operating Revenues		
Earnings on investments	1,167	1,668
Subsidies	1,200,000	-
Total Non-Operating Revenues	<u>1,201,167</u>	<u>1,668</u>
Change in Net Position	93,900	(5,049,028)
Total Net Position, Beginning of Year	<u>(4,179,422)</u>	<u>23,106,079</u>
Total Net Position (Deficit), End of Period	<u>\$ (4,085,522)</u>	<u>\$ 18,057,051</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Four Months Ended January 31, 2026

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
Cash Flows from Operating Activities		
Charges for services	\$ 1,693,743	\$ 32,394,369
Payment of benefits	-	(34,646,392)
Payments for services	(2,565,359)	(3,378,012)
Net Cash Provided (Used) by Operating Activities	<u>(871,616)</u>	<u>(5,630,035)</u>
Cash Flows from Investing Activities:		
Interest earned on investments	1,167	1,668
Net Cash Provided by Investing Activities	<u>1,167</u>	<u>1,668</u>
Cash Flows from Non-Capital Financing Activities:		
Transfer from general fund	579,358	9,909,700
Net Cash Provided by Non-Capital Financing Activities	<u>579,358</u>	<u>9,909,700</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(291,091)	4,281,333
Cash and Cash Equivalents, Beginning of Year	<u>325,462</u>	<u>18,362,896</u>
Cash and Cash Equivalents, End of Period	<u>\$ 34,371</u>	<u>\$ 22,644,229</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	\$ (1,107,267)	\$ (14,960,396)
Adjustments to operations:		
Depreciation	624,000	12,000
Change in assets and liabilities:		
Decrease (Increase) in other receivables	(158,162)	1,973,743
Decrease (Increase) in due from other funds	-	5,377,733
Decrease (Increase) in prepaid expenses	(242,966)	2,471,316
Increase (Decrease) in accounts payable	(223,420)	-
Increase (Decrease) in benefits payable	-	8,685,265
Increase (Decrease) in due to other funds	-	(9,189,696)
Increase (Decrease) in unearned revenue	236,199	-
Total Adjustments	<u>235,651</u>	<u>9,330,361</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (871,616)</u>	<u>\$ (5,630,035)</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
January 31, 2026

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,875,288	\$ 17,768,941	\$ 22,644,229
Due from other funds	4,160,022	544,913	4,704,935
Other receivables	-	27,718	27,718
Prepaid expenses	-	(21,500)	(21,500)
Total Current Assets	<u>9,035,310</u>	<u>18,320,072</u>	<u>27,355,382</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	429,033	-	429,033
Total Noncurrent Assets	<u>429,033</u>	<u>-</u>	<u>429,033</u>
Total Assets	<u>9,464,343</u>	<u>18,320,072</u>	<u>27,784,415</u>
Liabilities			
Current Liabilities:			
Benefits payable	-	3,861,762	3,861,762
Due to other funds	157,227	111,607	268,834
Total Current Liabilities	<u>157,227</u>	<u>3,973,369</u>	<u>4,130,596</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>5,753,995</u>	<u>3,973,369</u>	<u>9,727,364</u>
Net Position			
Net investment in capital assets	429,033	-	429,033
Unrestricted	3,281,315	14,346,703	17,628,018
Total Net Position	<u>\$ 3,710,348</u>	<u>\$ 14,346,703</u>	<u>\$ 18,057,051</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2026

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Operating Revenues			
Charges for services	\$ 22,383,810	\$ 2,659,083	\$ 25,042,893
Total Operating Revenues	<u>22,383,810</u>	<u>2,659,083</u>	<u>25,042,893</u>
Operating Expenses			
Contractual services	2,930,710	2,918,618	5,849,328
Benefits provided	33,372,962	768,999	34,141,961
Depreciation	12,000	-	12,000
Total Operating Expenses	<u>36,315,672</u>	<u>3,687,617</u>	<u>40,003,289</u>
Operating Income (Loss)	(13,931,862)	(1,028,534)	(14,960,396)
Non-Operating Revenues			
Earnings on investments	1,668	-	1,668
Total Non-Operating Revenues	<u>1,668</u>	<u>-</u>	<u>1,668</u>
Loss before transfers	(13,930,194)	(1,028,534)	(14,958,728)
Transfers in	<u>9,909,700</u>	<u>-</u>	<u>9,909,700</u>
Change in Net Position	(4,020,494)	(1,028,534)	(5,049,028)
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>\$ 3,710,348</u>	<u>\$ 14,346,703</u>	<u>\$ 18,057,051</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Four Months Ended January 31, 2026

	<u>Employee Benefits</u>	<u>Other Self- Funded Insurance</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Charges for services	28,818,519	3,575,850	\$ 32,394,369
Payment of benefits	(33,731,329)	(915,063)	(34,646,392)
Payments for services	(2,930,710)	(447,302)	(3,378,012)
Net Cash Provided (Used) by Operating Activities	<u>(7,843,520)</u>	<u>2,213,485</u>	<u>(5,630,035)</u>
Cash Flows from Investing Activities:			
Interest earned on investments	1,668	-	1,668
Net Cash Provided by Investing Activities	<u>1,668</u>	<u>-</u>	<u>1,668</u>
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds	9,909,700	-	9,909,700
Net Cash Provided by Non-Capital Financing	<u>9,909,700</u>	<u>-</u>	<u>9,909,700</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,067,848	2,213,485	4,281,333
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>\$ 4,875,289</u>	<u>\$ 17,768,940</u>	<u>\$ 22,644,229</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(13,931,862)	\$ (1,028,534)	\$ (14,960,396)
Adjustments to operations:			
Depreciation	12,000	-	12,000
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	4,463,568	914,165	5,377,733
Decrease (Increase) in other receivables	1,971,141	2,602	1,973,743
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	(5,439,541)	(3,750,155)	(9,189,696)
Total Adjustments	<u>6,088,342</u>	<u>3,242,019</u>	<u>9,330,361</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (7,843,520)</u>	<u>\$ 2,213,485</u>	<u>\$ (5,630,035)</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
January 31, 2026

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Assets		
Cash and cash equivalents	\$ 688,786	\$ 145,812,519
Investments:		
Fixed Income Fund	17,839,051	-
Domestic Equity Fund	35,858,495	-
International Equity Fund	9,750,356	-
	<u>64,136,687</u>	<u>145,812,519</u>
Total Assets		
	<u>64,136,687</u>	<u>145,812,519</u>
Liabilities		
Due to other governments	-	5,174,646
Due to others	-	3,469,975
	<u>-</u>	<u>8,644,621</u>
Total Liabilities		
	<u>-</u>	<u>8,644,621</u>
Net Position		
Restricted for court	-	37,575,542
Restricted for tax	-	99,592,356
Restricted for benefits	64,136,687	-
	<u>64,136,687</u>	<u>-</u>
Total Net Position		
	<u>\$ 64,136,687</u>	<u>\$ 137,167,898</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Four Months Ended January 31, 2026

	<u>OPEB Trust Fund</u>	<u>Total Custodial Funds</u>
Additions		
Court collections	\$ -	\$ 1,368,493
Property tax collections	-	1,358,096,690
Employer contributions		-
Earnings (Loss) on investments	1,121,371	216,406
Total Additions	<u>1,121,371</u>	<u>1,359,681,589</u>
Deductions		
Court activities	-	1,286,882
Property tax disbursements	-	1,259,216,126
Total Deductions	<u>-</u>	<u>1,260,503,008</u>
Change in fiduciary net position	1,121,371	99,178,581
Net Position - Beginning of Year	<u>63,015,316</u>	<u>37,989,317</u>
Net Position - End of Period	<u>\$ 64,136,687</u>	<u>\$ 137,167,898</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
January 31, 2026

	<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	\$ 26,231,681	\$ 14,813,836	\$ 104,767,002	\$ 145,812,519
Total Assets	<u>26,231,681</u>	<u>14,813,836</u>	<u>104,767,002</u>	<u>145,812,519</u>
Liabilities				
Due to other governments	-	-	5,174,646	5,174,646
Due to others	2,713,974	756,001	-	3,469,975
Total Liabilities	<u>2,713,974</u>	<u>756,001</u>	<u>5,174,646</u>	<u>8,644,621</u>
Net Position				
Restricted for court activities	23,517,707	14,057,835	-	37,575,542
Restricted for tax collection activities	-	-	99,592,356	99,592,356
Total Net Position	<u>\$ 23,517,707</u>	<u>\$ 14,057,835</u>	<u>\$ 99,592,356</u>	<u>\$ 137,167,898</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Four Months Ended January 31, 2026

	<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	\$ 207,284	\$ 1,161,209	\$ -	\$ 1,368,493
Property tax collections	-	-	1,358,096,690	1,358,096,690
Earnings of investments	150,691	65,715	-	216,406
Total Additions	<u>357,975</u>	<u>1,226,924</u>	<u>1,358,096,690</u>	<u>1,359,681,589</u>
Deductions				
Court activities	623,788	663,094	-	1,286,882
Property tax disbursements	-	-	1,259,216,126	1,259,216,126
Total Deductions	<u>623,788</u>	<u>663,094</u>	<u>1,259,216,126</u>	<u>1,260,503,008</u>
Change in fiduciary net position	(265,813)	563,830	98,880,564	99,178,581
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>\$ 23,517,707</u>	<u>\$ 14,057,835</u>	<u>\$ 99,592,356</u>	<u>\$ 137,167,898</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
January 31, 2026

	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	\$ 77,359,504	\$ 20,436,781	\$ 5,548,755	\$ 103,345,040
Investments	399,665,344	111,794,456	-	511,459,800
Miscellaneous receivables	4,810,313	3,041,235	12,901	7,864,449
Prepaid items	-	-	1,430	1,430
Capital assets, not being depreciated	131,818,957	11,536,462	2,637,058	145,992,477
Capital assets, net of accumulated depreciation	267,522,545	175,802,083	28,418,256	471,742,884
Total Assets	881,176,663	322,611,017	36,618,400	1,240,406,080
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	1,396,916	57,075	2,037,920
Retainage payable	3,130,025	176,647	-	3,306,672
Due to primary government	1,736,125	145,392	-	1,881,517
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	546,237,851	172,961,975	16,683,376	735,883,202
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	93,707,193	6,453,515	981,582	101,142,290
Restricted for:				
Debt service	37,690,873	11,269,934	1,478,492	50,439,299
Unrestricted	186,134,453	124,916,271	1,821,281	312,872,005
Total Net Position	\$ 317,532,519	\$ 142,639,720	\$ 4,281,355	\$ 464,453,594

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 Four Months Ended January 31, 2026

<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	\$ 7,169,392	\$ 23,195,388	\$ -
Interest on long-term debt	-	-	-
Debt service fees	-	-	-
Total Fort Bend County Toll Road Authority	<u>7,169,392</u>	<u>23,195,388</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	6,262,329	15,513,022	(1,135)
Interest on long-term debt	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>6,262,329</u>	<u>15,513,022</u>	<u>(1,135)</u>
Non-Major Discretely Presented Component Units	<u>-</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 13,431,721</u>	<u>\$ 38,708,410</u>	<u>\$ (1,135)</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 Four Months Ended January 31, 2026

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	\$ 16,025,996	\$ -	\$ -	\$ 16,025,996
Interest on long-term debt	-	-	-	-
Debt service fees	-	-	-	-
Total Fort Bend County Toll Road Authority	16,025,996	-	-	16,025,996
Fort Bend Grand Parkway Toll Road Authority				
Toll road operations	-	9,249,558	-	9,249,558
Interest on long-term debt	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	9,249,558	-	9,249,558
Non-Major Discretely Presented Component Units	-	-	-	-
Totals Component Units	16,025,996	9,249,558	-	25,275,554
General Revenues:				
Property Taxes	-	-	-	-
Earnings on investments	5,501,688	1,504,048	5	7,005,736
Miscellaneous	-	-	-	-
Special Item:				
Conveyance of property	-	-	-	-
Total General Revenues	5,501,688	1,504,048	5	7,005,736
Changes in Net Position (Deficit)	21,527,684	10,753,606	5	32,281,290
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	\$ 317,532,519	\$ 142,639,720	\$ 4,281,355	\$ 464,453,594

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
January 31, 2026

Primary Government

<u>Cash and Investments</u>	<u>Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>		<u>Total Primary Government</u>
			<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Cash deposits	\$ 56,369,723	\$ 22,644,229	\$ 79,013,952	\$ 34,372	\$ 79,048,324
Investment pools:					
LOGIC	5,329,507	-	5,329,507	-	5,329,507
Texas CLASS	307,131,210	-	307,131,210	-	307,131,210
Texas Range	2,928	-	2,928	-	2,928
Texas Connect	53,025,469	-	53,025,469	-	53,025,469
Money market funds	3,935,350	-	3,935,350	-	3,935,350
Totals cash and cash equivalents	425,794,187	22,644,229	448,438,416	34,372	448,472,788
Investments					
Government Securities			-		-
US Agency Notes	31,636,675	-	31,636,675	-	31,636,675
US Treasury Notes	148,884,961	-	148,884,961	-	148,884,961
Commercial Paper	157,534,190	-	157,534,190	-	157,534,190
Total Cash and Investments	\$ 763,850,012	\$ 22,644,229	\$ 786,494,241	\$ 34,372	\$ 786,528,613

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	\$ 112,330,293	\$ -	\$ 48,201,893
Investment pools:			
LOGIC	-	-	6,375,499
Texas CLASS	33,482,226	-	47,485,957
Texas Range	-	-	1,256
TexPool	-	-	-
Money market funds	-	688,786	1,280,435
Totals cash and cash equivalents	145,812,519	688,786	103,345,040
Investments			
Government Securities			378,750,764
Commercial Paper	-	-	132,709,036
Fixed Income Fund	-	17,839,051	-
Domestic Equity Fund	-	35,858,495	-
International Equity Fund	-	9,750,356	-
Total Cash and Investments	\$ 145,812,519	64,136,687	\$ 614,804,840

FORT BEND COUNTY, TEXAS
SCHEDULE OF BONDS, NOTES AND OTHER DEBT PAYABLE
January 31, 2026

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 (QECCB)	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	11,093,135	11,869,202
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	972,382	1,040,409
1,850,935	VxRail Servers	3.31	2028	955,549	1,003,177
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	1,168,437	1,226,676
4,920,280	Cisco Phone System Upgrades	2.30	2030	3,891,028	4,117,007
	Total Capital Financing			<u>\$ 119,231,151</u>	<u>\$ 180,864,199</u>
Technology Financing (SBITA)					
2,356,702	Apollo Cyber Defense	3.305	2028	911,873	957,324
1,097,764	Axon, Licenses	3.207	2028	810,195	862,707
901,942	Carahsoft ServiceNow	3.207	2026	300,548	310,186
929,774	Axon, Digital Evidence	3.207	2030	707,406	751,908
2,946,184	DLT - Infor Cloud v11	3.207	2030	2,319,173	2,338,046
292,713	EUNA - Integration	3.207	2027	194,946	204,421
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	113,748	117,396
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>\$ 14,430,497</u>	<u>\$ 15,332,609</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)

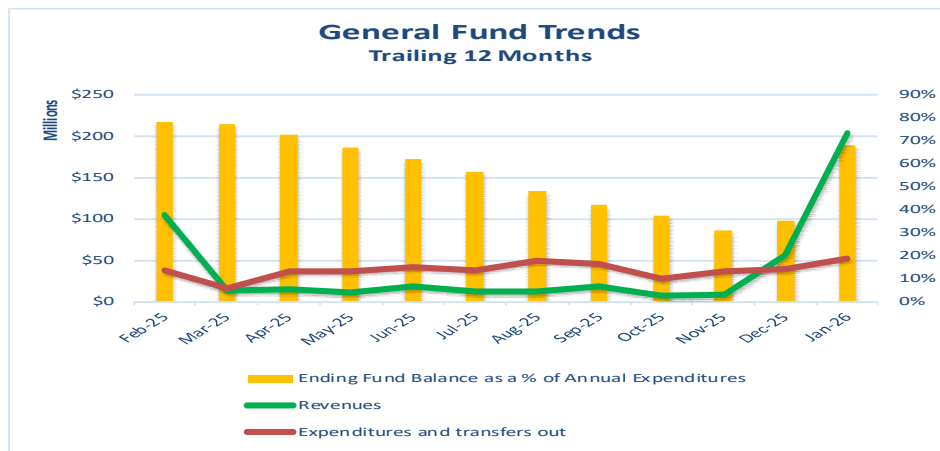
FORT BEND COUNTY, TEXAS

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

	Fiscal Year				Four Months
	2022	2023	2024	2025	Ended Jan 31, 2026
Revenues					
Property taxes	\$ 363,379,360	\$ 432,368,043	\$ 478,043,198	\$ 503,157,822	\$ 370,109,354
Sales taxes	20,798,649	19,460,860	21,014,795	24,775,148	4,376,132
Fees and fines	58,437,797	58,226,381	61,595,640	68,026,040	17,625,915
Intergovernmental	141,312,802	85,081,396	87,386,164	104,382,279	11,899,100
Earnings on investments	4,394,399	22,556,078	32,657,354	30,314,813	6,867,264
Miscellaneous	25,357,069	25,929,895	25,483,950	27,599,393	10,550,499
Total Revenues	613,680,076	643,622,653	706,181,101	758,255,495	421,428,264
Expenditures					
Current:					
General administration	74,181,321	87,847,590	102,477,758	106,882,603	31,071,812
Financial administration	12,273,874	13,706,582	15,516,009	15,842,095	5,777,685
Administration of justice	122,037,405	139,974,374	153,143,653	168,771,145	58,794,379
Construction and maintenance	71,853,587	93,297,427	84,229,207	112,905,172	26,243,069
Health and human services	124,595,962	83,818,867	69,521,906	73,034,666	21,984,007
Cooperative services	1,233,514	1,275,283	1,414,065	1,413,418	436,211
Public safety	77,451,762	85,412,037	92,114,075	103,056,580	32,845,355
Parks and recreation	5,272,880	7,442,597	7,993,716	8,114,923	4,808,818
Libraries and education	19,236,943	20,813,192	22,503,822	22,773,188	7,063,576
Capital Outlay	112,403,997	112,165,159	189,132,663	228,998,705	64,477,760
Debt Service:					
Principal	40,193,430	47,993,388	59,376,405	73,019,583	8,459,119
Interest and fiscal charges	31,100,501	33,449,335	41,031,926	51,872,119	585,805
Bond issuance costs	777,633	1,358,104	3,198,174	2,266,603	972,800
Total Expenditures	692,612,809	728,553,935	841,653,379	968,950,800	263,520,396
(Deficiency) of Revenues					
(Under) Expenditures	(78,932,733)	(84,931,282)	(135,472,278)	(210,695,305)	157,907,868
Other Financing Sources (Uses)					
Transfers in	17,275,591	28,260,452	39,687,652	56,487,595	9,557,117
Transfers (out)	(17,275,591)	(48,195,452)	(64,687,652)	(56,487,595)	(19,466,817)
Bonds issued	80,689,000	145,905,000	343,895,000	197,940,000	9,909,700
Refunding bonds issued	-	-	-	59,095,000	90,300
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	9,951,746
Total Other Financing Sources (Uses)	116,185,366	148,589,072	366,227,655	219,829,304	10,042,046
Net Change in Fund Balances	\$ 37,252,633	\$ 63,657,790	\$ 230,755,377	\$ 9,133,999	\$ 167,949,914

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

	<u>2/28/25</u>	<u>3/31/25</u>	<u>4/30/25</u>	<u>5/31/25</u>	<u>6/30/25</u>	<u>7/31/25</u>
Revenues						
Property taxes	\$ 92,988,384	\$ 6,108,004	\$ 2,648,754	\$ 1,212,075	\$ 75,571	\$ 1,154,672
Fines and fees	3,994,647	4,138,143	4,094,557	3,515,703	11,454,666	4,189,495
Intergovernmental	4,863,045	404,533	4,046,631	4,590,572	3,135,646	4,361,483
Earnings on investments	1,583,941	783,686	2,863,224	246,148	1,985,284	553,470
Miscellaneous	1,485,289	1,488,182	1,762,995	1,423,714	2,185,049	1,508,876
Total Revenues	104,915,306	12,922,548	15,416,161	10,988,212	18,836,216	11,767,996
Expenditures						
Current:						
General administration	8,146,963	13,584,350	6,187,396	8,877,700	11,309,238	8,907,975
Financial administration	1,284,093	1,204,019	1,216,151	1,172,515	1,236,657	1,252,481
Administration of justice	10,218,520	10,396,497	10,476,980	10,324,165	10,976,899	10,617,160
Construction and maintenance	364,740	395,004	365,589	350,405	376,231	376,236
Health and human services	4,970,048	5,010,813	5,357,694	4,705,333	4,945,001	4,435,449
Cooperative services	82,414	176,141	173,101	81,995	85,182	169,790
Public safety	6,844,914	6,717,195	7,165,090	7,111,764	7,847,760	7,244,134
Parks and recreation	455,891	412,438	1,047,217	453,343	578,488	488,584
Libraries and education	1,888,575	1,627,035	1,791,968	1,642,970	1,654,801	1,736,868
Capital Outlay	1,272,831	178,355	479,206	355,773	747,293	177,280
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	35,528,989	39,701,847	34,260,392	35,075,963	39,757,550	35,405,957
Excess (Deficiency) of Revenues	-	-	-	-	-	-
Over (Under) Expenditures	69,386,317	(26,779,299)	(18,844,231)	(24,087,751)	(20,921,334)	(23,637,961)
Other Financing Sources (Uses)						
Transfers in	-	24,925,000	-	-	-	-
Transfers (out)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Debt issuance	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,831,546)	23,093,454	(1,831,546)	(1,831,546)	(1,831,546)	(1,831,546)
Net Change in Fund Balances	67,554,771	(3,685,845)	(20,675,777)	(25,919,297)	(22,752,880)	(25,469,507)
Fund Balances, Beginning of Period	288,547,719	356,102,490	352,416,645	331,740,868	305,821,571	283,068,691
Fund Balances, End of Period	\$ 356,102,490	\$ 352,416,645	\$ 331,740,868	\$ 305,821,571	\$ 283,068,691	\$ 257,599,184



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

	<u>8/31/25</u>	<u>9/30/25</u>	<u>10/31/25</u>	<u>11/30/25</u>	<u>12/31/25</u>	<u>1/31/26</u>
Revenues						
Property taxes	\$ 422,315	\$ (404,723)	\$ 113,549	\$ 317,581	\$ 47,492,094	\$ 195,980,330
Fines and fees	4,122,503	5,524,953	3,465,510	3,423,551	4,167,227	3,867,184
Intergovernmental	3,763,762	10,969,667	728,180	1,374,402	2,390,610	1,221,718
Earnings on investments	1,460,028	781,864	820,218	1,188,852	58,937	344,455
Miscellaneous	1,814,657	2,338,605	1,658,821	1,626,525	2,252,789	1,566,382
Total Revenues	<u>11,583,265</u>	<u>19,210,366</u>	<u>6,786,278</u>	<u>7,930,911</u>	<u>56,361,657</u>	<u>202,980,069</u>
Expenditures						
Current:						
General administration	8,644,202	4,671,254	5,309,555	7,096,245	7,390,227	10,132,685
Financial administration	1,644,043	1,589,480	1,067,252	1,395,921	1,353,612	1,955,316
Administration of justice	14,165,863	12,898,295	9,633,004	11,319,012	11,555,827	14,804,742
Construction and maintenance	483,280	678,387	329,440	371,228	368,461	558,935
Health and human services	6,414,653	8,792,676	3,406,181	4,298,755	5,411,711	5,863,844
Cooperative services	108,558	207,987	73,247	83,520	164,111	115,333
Public safety	10,436,727	12,509,724	6,344,722	7,286,445	8,093,235	10,517,788
Parks and recreation	627,922	976,695	375,196	506,038	538,011	2,174,597
Libraries and education	2,196,415	2,546,761	1,358,759	1,595,221	1,779,772	2,311,043
Capital Outlay	209,586	560,193	-	194,654	25,505	7,599
Debt issuance costs	-	-	-	-	-	-
Total Expenditures	<u>44,931,249</u>	<u>45,431,452</u>	<u>27,897,356</u>	<u>34,147,039</u>	<u>36,680,472</u>	<u>48,441,882</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(33,347,984)</u>	<u>(26,221,086)</u>	<u>(21,111,078)</u>	<u>(26,216,128)</u>	<u>19,681,185</u>	<u>154,538,187</u>
Other Financing Sources (Uses)						
Transfers in	-	15,011	-	-	-	-
Transfers (out)	(4,431,546)	(763,086)	(273,000)	(2,900,000)	(12,068,340)	(3,701,953)
Debt issuance	-	-	-	-	9,909,700	-
Total Other Financing Sources (Uses)	<u>(4,431,546)</u>	<u>(748,075)</u>	<u>(273,000)</u>	<u>(2,900,000)</u>	<u>(2,158,640)</u>	<u>(3,701,953)</u>
Net Change in Fund Balances	(37,779,530)	(26,969,161)	(21,384,078)	(29,116,128)	17,522,545	150,836,234
Fund Balances, Beginning of Period	<u>257,599,184</u>	<u>219,819,654</u>	<u>192,850,493</u>	<u>171,466,415</u>	<u>142,350,287</u>	<u>159,872,832</u>
Fund Balances, End of Period	<u>\$ 219,819,654</u>	<u>\$ 192,850,493</u>	<u>\$ 171,466,415</u>	<u>\$ 142,350,287</u>	<u>\$ 159,872,832</u>	<u>\$ 310,709,066</u>

