

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

For the Seven Months Ended April 30, 2021



Prepared by:

County Auditor's Office

Robert Ed Sturdivant, CPA

County Auditor

FORT BEND COUNTY, TEXAS
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COUNTY AUDITOR
Fort Bend County, Texas

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County Auditor

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April 11, 2022

Honorable District Judges and Members of
Commissioners Court
Fort Bend County, Texas 77469

Gentlemen:

The Monthly Unaudited Financial Report for the seven months ending April 30, 2021, is hereby submitted. This report was prepared pursuant to Section 114.023 of the Local Government Code of the State of Texas.

The Monthly Unaudited Financial Report includes financial information on the County's four major funds (General, Debt Service, COVID Response and Capital Projects funds along with information on the county's non-major special revenue funds and capital projects broken out by bond or debt issuance, prepared for the primary government on funds flow or modified accrual basis (revenues are recognized when measureable and available) as well as budget to actual presentations for the General, Debt Service, Road and Bridge and Drainage District Funds.

Additionally the report contains financial information on individual internal service funds and certain discretely presented component units maintained on an economic flow of resources or accrual basis of accounting (revenues are recognized when earned irrespective of when collected).

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 2021 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

April 30, 2021 Monthly Report

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

April 30, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Assets						
Cash, cash equivalents and investments	\$ 201,886,477	\$ 27,458,299	\$ 74,156,195	\$ 32,476,140	\$ 87,937,356	\$ 423,914,467
Taxes receivable, net	10,858,895	1,666,286	-	-	1,398,084	13,923,265
Grants receivable	3,426,913	-	-	-	12,333,978	15,760,891
Fines and fees receivable	38,781,635	-	-	-	-	38,781,635
Other receivables	960,043	29,206,257	32,978	-	19,077	30,218,355
Due from other funds	7,292,433	-	-	-	(914,477)	6,377,956
Due from component units	6,026,683	-	-	-	-	6,026,683
Prepaid items	(19,884)	-	-	-	-	(19,884)
Total Assets	\$ 269,213,195	\$ 58,330,842	\$ 74,189,173	\$ 32,476,140	\$ 100,774,018	\$ 534,983,368
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 5,320,134	\$ -	\$ -	\$ -	\$ -	\$ 5,320,134
Accrued payroll	6,484,334	-	-	-	-	6,484,334
Retainage payable	6,829	-	6,066,196	-	1,248,605	7,321,630
Due to other funds	552,090	-	3,905,935	388,527	5,367,558	10,214,110
Due to other governments	16,131,033	-	-	-	5,378,592	21,509,625
Unearned revenues	1,942,534	-	-	35,086,270	-	37,028,804
Total Liabilities	30,436,954	-	9,972,131	35,474,797	11,994,755	87,878,637
Deferred Inflows of Resources						
Unavailable revenue-property taxes	10,858,895	1,666,286	-	-	1,398,084	13,923,265
Unavailable revenue-other	38,781,635	29,206,258	-	-	-	67,987,893
Total Deferred Inflows of Resources	49,640,530	30,872,544	-	-	1,398,084	81,911,158
Fund Balances						
Nonspendable	(19,884)	-	-	-	-	(19,884)
Restricted	302,846	27,458,299	64,217,044	(2,998,657)	83,905,158	172,884,690
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	165,266,976	-	-	-	3,476,023	168,742,999
Total Fund Balances	189,135,711	27,458,299	64,217,044	(2,998,657)	87,381,181	365,193,578
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 269,213,195	\$ 58,330,843	\$ 74,189,175	\$ 32,476,140	\$ 100,774,020	\$ 534,983,373

April 30, 2021 Monthly Report

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
For the Seven Months Ended April 30, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 257,246,711	\$ 58,829,092	\$ -	\$ -	\$ 20,635,453	\$ 336,711,256
Sales taxes	-	-	-	-	5,517,681	5,517,681
Fines and fees	18,100,760	-	-	-	6,168,373	24,269,133
Intergovernmental	20,183,253	12,474,080	1,636,300	74,968,557	33,089,993	142,352,183
Earnings on investments	1,003,748	23,320	104,471	44,985	89,686	1,266,210
Miscellaneous	9,156,137	523,524	330,939	-	1,072,427	11,083,027
Total Revenues	305,690,609	71,850,016	2,071,710	75,013,542	66,573,613	521,199,490
Expenditures						
Current:						
General administration	37,439,778	-	162,427	-	934,822	38,537,027
Financial administration	6,073,163	-	-	-	6,432	6,079,595
Administration of justice	49,499,524	-	230,079	-	13,611,973	63,341,576
Construction and maintenance	2,251,664	-	8,151,594	-	17,171,260	27,574,518
Health and human services	37,004,180	-	1,421	77,435,937	3,483,644	117,925,182
Cooperative services	820,883	-	-	-	-	820,883
Public safety	37,369,886	-	640,739	-	288,966	38,299,591
Parks and recreation	2,186,236	-	67,767	-	-	2,254,003
Libraries and education	10,390,669	-	12,695	-	4,341	10,407,705
Capital Outlay	2,492,970	173,229	60,131,651	576,262	18,381,849	81,755,961
Debt Service:						
Principal	-	37,330,703	-	-	-	37,330,703
Interest and fiscal charges	-	13,002,641	265,489	-	-	13,268,130
Debt issuance costs	-	75,600	319,959	-	-	395,559
Total Expenditures	185,528,953	50,582,173	69,983,821	78,012,199	53,883,287	437,990,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	120,161,656	21,267,843	(67,912,111)	(2,998,657)	12,690,326	83,209,057
Other Financing Sources (Uses)						
Transfers in	101,598	101,598	-	-	15,723,833	15,927,029
Transfers (out)	(15,725,097)	-	-	-	(201,932)	(15,927,029)
General obligation bonds issued	-	-	71,613,000	-	-	71,613,000
Premium on general obligation bonds issued	-	-	8,483,750	-	-	8,483,750
Lease initiation	-	173,229	-	-	-	173,229
Total Other Financing Sources (Uses)	(15,623,499)	274,827	80,096,750	-	15,521,901	80,269,979
Net Change in Fund Balances	104,538,157	21,542,670	12,184,639	(2,998,657)	28,212,227	163,479,036
Fund Balances, Beginning of Year, as restated	84,597,554	5,915,629	52,032,405	-	59,168,954	201,714,542
Fund Balances, End of Year	\$ 189,135,711	\$ 27,458,299	\$ 64,217,044	\$ (2,998,657)	\$ 87,381,181	\$ 365,193,578

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

April 30, 2021 Monthly Report

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Fort Bend County Assistance Districts

This fund is used to account for the receipts and disbursements of the Fort Bend County Assistance Districts. Revenues are derived mainly from sales tax. Although portions of the Districts' revenues are used for capital purchases, these funds are best categorized as special revenue funds. These funds are restricted by state statute. This includes active Funds 130, 131, 133, 134, 135, 136, 137, 138, 139, 140, 470, 471, 472, 473, 474, 475 and 476.

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.

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 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.

Lateral Road

This fund is used to account for the receipts and disbursements of funds received from the State that are restricted for constructing new County roads and maintaining existing ones. These funds are restricted pursuant to state statute. This includes Fund 165.

County Historical Commission

This fund is used to account for funds 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 Fund 170.

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 Fund 200.

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. This includes Fund 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.

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.

Gus George Memorial

This fund is used to account for the receipts and disbursements of funds that were donated to the County in memory of the late Gus George, former County Sheriff. The funds are restricted for law enforcement activities of the Sheriff's department pursuant to donor requirements. This includes Fund 265.

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

District Attorney Special Fun Run

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

County Attorney Salary Supplement

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

Records Management - County

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

VIT Interest

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

Elections Contract

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

Asset Forfeitures

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

County Child Abuse Prevention

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

Law Enforcement Officer's Standards Education Grant

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

Juvenile Title IV-E Foster Care

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS (continued)

Special Revenue Funds (continued)

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. The majority of 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.

HOPE 3 Implementation and Program Sales

These funds are used to account for the Hope 3 Planning Grant monies received from the U.S. Department of Housing and Urban Development ("HUD") to develop a home ownership program for low and moderate income families. These funds are restricted pursuant to grant requirements. This includes Fund 402.

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 ("TJJD"). The funds must be disbursed and restricted for use in accordance with TJJD regulations. This includes Fund 430.

CSCD – Pre-trial Bond

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

FORT BEND COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS *(continued)*

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. Prior to fiscal year 2021, this fund was reported as an agency fund. This includes Fund 892.

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2021

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 20,292,403	\$ 5,436,591	\$ 9,792,902	\$ 14,603,770	\$ 14,733,087
Taxes receivable, net	-	-	-	929,331	468,753
Grants receivable	-	-	20,769	-	11,703,517
Other receivables	11,020	-	403	7,654	-
Due from other funds	-	-	(1,502,816)	69,899	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 20,303,423	\$ 5,436,591	\$ 8,311,258	\$ 15,610,654	\$ 26,905,357
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	1,248,605
Due to other funds	198,808	-	456,074	1,338,630	2,635,858
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	198,808	-	456,074	1,338,630	3,884,463
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	929,331	468,753
Total Deferred Inflows of Resources	-	-	-	929,331	468,753
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	20,104,616	5,436,591	7,855,186	13,342,693	22,552,142
Total Fund Balances	20,104,616	5,436,591	7,855,186	13,342,693	22,552,142
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 20,303,424	\$ 5,436,591	\$ 8,311,260	\$ 15,610,654	\$ 26,905,358

April 30, 2021 Monthly Report

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2021

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	<u>Lateral Road</u>	<u>County Historical Commission</u>	<u>Utility Assistance</u>	<u>County Law Library</u>	<u>Gus George Law Academy</u>
Assets					
Cash and cash equivalents	\$ 1,255,261	\$ 4,617	\$ 14,164	\$ 1,313,242	\$ 417,212
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	38,228	3,750
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,255,261</u>	<u>\$ 4,617</u>	<u>\$ 14,164</u>	<u>\$ 1,351,470</u>	<u>\$ 420,962</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	28,531	(59,163)
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,531</u>	<u>(59,163)</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	1,255,261	4,617	14,164	1,322,939	480,125
Total Fund Balances	<u>1,255,261</u>	<u>4,617</u>	<u>14,164</u>	<u>1,322,939</u>	<u>480,125</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,255,261</u>	<u>\$ 4,617</u>	<u>\$ 14,164</u>	<u>\$ 1,351,470</u>	<u>\$ 420,962</u>

April 30, 2021 Monthly Report

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2021

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 10,202	\$ 108,261	\$ 147,768	\$ 55,778	\$ 211,313
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,165	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 10,202</u>	<u>\$ 108,261</u>	<u>\$ 148,933</u>	<u>\$ 55,778</u>	<u>\$ 211,313</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	956	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>956</u>	<u>-</u>	<u>-</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	-	-	-	-	-
Restricted	10,202	107,304	148,933	55,779	211,314
Total Fund Balances	<u>10,202</u>	<u>107,304</u>	<u>148,933</u>	<u>55,779</u>	<u>211,314</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,202</u>	<u>\$ 108,260</u>	<u>\$ 148,933</u>	<u>\$ 55,779</u>	<u>\$ 211,314</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
April 30, 2021

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	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Assets					
Cash and cash equivalents	\$ 42,456	\$ 4,693	\$ 8,158	\$ 263,429	\$ 4,705,448
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	90	-	-	-	217,109
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 42,546</u>	<u>\$ 4,693</u>	<u>\$ 8,158</u>	<u>\$ 263,429</u>	<u>\$ 4,922,557</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	57	-	-	1,940	39,502
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>57</u>	<u>-</u>	<u>-</u>	<u>1,940</u>	<u>39,502</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	42,488	4,693	8,158	261,490	4,883,054
Total Fund Balances	<u>42,488</u>	<u>4,693</u>	<u>8,158</u>	<u>261,490</u>	<u>4,883,054</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 42,545</u>	<u>\$ 4,693</u>	<u>\$ 8,158</u>	<u>\$ 263,430</u>	<u>\$ 4,922,556</u>

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Assets					
Cash and cash equivalents	\$ 110,947	\$ 349,653	\$ 6,124,214	\$ 20,037	\$ 347,940
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	241	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 110,947</u>	<u>\$ 349,653</u>	<u>\$ 6,124,214</u>	<u>\$ 20,278</u>	<u>\$ 347,940</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	19,079	15,099	-	61,700
Due to other governments	-	-	3,369,449	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>19,079</u>	<u>3,384,548</u>	<u>-</u>	<u>61,700</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	110,948	330,574	2,739,665	20,278	286,240
Total Fund Balances	<u>110,948</u>	<u>330,574</u>	<u>2,739,665</u>	<u>20,278</u>	<u>286,240</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 110,948</u>	<u>\$ 349,653</u>	<u>\$ 6,124,213</u>	<u>\$ 20,278</u>	<u>\$ 347,940</u>

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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Assets						
Cash and cash equivalents	\$ 409,347	\$ 143,930	\$ (345,090)	\$ 61	\$ 286,367	\$ 66,324
Taxes receivable, net	-	-	-	-	-	-
Grants receivable	-	19,044	577,892	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 162,974</u>	<u>\$ 232,802</u>	<u>\$ 61</u>	<u>\$ 286,367</u>	<u>\$ 66,324</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-
Due to other funds	-	-	38,535	-	-	425
Due to other governments	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>38,535</u>	<u>-</u>	<u>-</u>	<u>425</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	162,974	194,266	61	286,367	-
Total Fund Balances	<u>409,347</u>	<u>162,974</u>	<u>194,266</u>	<u>61</u>	<u>286,367</u>	<u>65,899</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 162,974</u>	<u>\$ 232,801</u>	<u>\$ 61</u>	<u>\$ 286,367</u>	<u>\$ 66,324</u>

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NON-MAJOR SPECIAL REVENUE FUNDS
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	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets						
Cash and cash equivalents	\$ 98,989	\$ 542,079	\$ 1,507,716	\$ 2,812,526	\$ 2,041,561	\$ 87,937,356
Taxes receivable, net	-	-	-	-	-	1,398,084
Grants receivable	-	12,756	-	-	-	12,333,978
Other receivables	-	-	-	-	-	19,077
Due from other funds	-	-	103,908	153,949	-	(914,477)
Prepaid items	-	-	-	-	-	-
Total Assets	<u>\$ 98,989</u>	<u>\$ 554,835</u>	<u>\$ 1,611,624</u>	<u>\$ 2,966,475</u>	<u>\$ 2,041,561</u>	<u>\$ 100,774,018</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	1,248,605
Due to other funds	-	303,760	38,576	216,773	32,418	5,367,558
Due to other governments	-	-	-	-	2,009,143	5,378,592
Unearned revenues	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>303,760</u>	<u>38,576</u>	<u>216,773</u>	<u>2,041,561</u>	<u>11,994,755</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	-	-	-	-	-	1,398,084
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,398,084</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	98,989	-	1,573,047	-	-	83,905,158
Total Fund Balances	<u>98,989</u>	<u>251,075</u>	<u>1,573,047</u>	<u>2,749,702</u>	<u>-</u>	<u>87,381,181</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 98,989</u>	<u>\$ 554,835</u>	<u>\$ 1,611,623</u>	<u>\$ 2,966,475</u>	<u>\$ 2,041,561</u>	<u>\$ 100,774,020</u>

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 11,152,321	\$ 9,483,132
Sales taxes	5,517,681	-	-	-	-
Fines and fees	-	-	-	2,746,156	-
Intergovernmental	-	1,334,690	60,575	-	20,807,174
Earnings on investments	15,940	4,168	14,415	11,926	9,940
Miscellaneous	-	-	7,631	119,937	175,006
Total Revenues	5,533,621	1,338,858	82,621	14,030,340	30,475,252
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	8,591,683	-	-
Construction and maintenance	1,207,579	-	-	11,891,966	4,071,715
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	9,290	-	60,513	-	18,201,918
Total Expenditures	1,216,869	-	8,652,196	11,891,966	22,273,633
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	4,316,752	1,338,858	(8,569,575)	2,138,374	8,201,619
Other Financing Sources (Uses)					
Transfers in	-	-	15,618,499	-	-
Transfers (out)	-	-	(101,598)	-	-
Total Other Financing Sources (Uses)	-	-	15,516,901	-	-
 Net Change in Fund Balances	 4,316,752	 1,338,858	 6,947,326	 2,138,374	 8,201,619
Fund Balances, Beginning of Year	15,787,864	4,097,733	907,860	11,204,319	14,350,523
Fund Balances, End of Year	\$ 20,104,616	\$ 5,436,591	\$ 7,855,186	\$ 13,342,693	\$ 22,552,142

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	239,504	65,080
Fines and fees	66,631	-	-	-	-
Intergovernmental	1,793	5	25	1,406	477
Earnings on investments	-	-	11,840	-	61,591
Miscellaneous	<u>68,424</u>	<u>5</u>	<u>11,865</u>	<u>240,910</u>	<u>127,148</u>
Total Revenues					
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	244,138	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	23,030	-	-
Public safety	-	-	-	-	57,363
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,670</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>23,030</u>	<u>244,138</u>	<u>90,033</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	68,424	5	(11,165)	(3,228)	37,115
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	68,424	5	(11,165)	(3,228)	37,115
Fund Balances, Beginning of Year	<u>1,186,837</u>	<u>4,612</u>	<u>25,329</u>	<u>1,326,167</u>	<u>443,010</u>
Fund Balances, End of Year	<u>\$ 1,255,261</u>	<u>\$ 4,617</u>	<u>\$ 14,164</u>	<u>\$ 1,322,939</u>	<u>\$ 480,125</u>

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	7,710	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	10	137	179	65	-
Miscellaneous	-	3,231	-	-	6,752
Total Revenues	10	3,368	7,889	65	6,752
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	4,341	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	4,341	-	-	-
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	10	(973)	7,889	65	6,752
Other Financing Sources (Uses)					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	5,000	-	-	-	-
Net Change in Fund Balances	5,010	(973)	7,889	65	6,752
Fund Balances, Beginning of Year	5,192	108,277	141,044	55,714	204,562
Fund Balances, End of Year	\$ 10,202	\$ 107,304	\$ 148,933	\$ 55,779	\$ 211,314

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	District Attorney Bad Check Collection Fee	Gus George Memorial	District Attorney Special Fun Run	County Attorney Salary Supplement	Records Management- County
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	1,315	-	-	-	1,377,901
Intergovernmental	-	-	-	84,000	-
Earnings on investments	-	5	9	366	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,315</u>	<u>5</u>	<u>9</u>	<u>84,366</u>	<u>1,377,901</u>
Expenditures					
Current:					
General administration	-	-	-	36,096	613,998
Financial administration	-	-	-	-	-
Administration of justice	1,757	-	-	-	12,480
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,757</u>	<u>-</u>	<u>-</u>	<u>36,096</u>	<u>626,478</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(442)	5	9	48,270	751,423
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	(442)	5	9	48,270	751,423
 Fund Balances, Beginning of Year	<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,220</u>	<u>4,131,631</u>
Fund Balances, End of Year	<u>\$ 42,488</u>	<u>\$ 4,693</u>	<u>\$ 8,158</u>	<u>\$ 261,490</u>	<u>\$ 4,883,054</u>

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	878	-
Intergovernmental	-	-	-	-	51,271
Earnings on investments	2,650	294	3,059	-	415
Miscellaneous	4,038	308,306	361,648	-	-
Total Revenues	6,688	308,600	364,707	878	51,686
Expenditures					
Current:					
General administration	-	284,728	-	-	-
Financial administration	6,432	-	-	-	-
Administration of justice	-	-	51,361	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	149,032	-	63,316
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	34,242	-	-
Total Expenditures	6,432	284,728	234,635	-	63,316
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	256	23,872	130,072	878	(11,630)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	256	23,872	130,072	878	(11,630)
Fund Balances, Beginning of Year	110,692	306,702	2,609,593	19,400	297,870
Fund Balances, End of Year	\$ 110,948	\$ 330,574	\$ 2,739,665	\$ 20,278	\$ 286,240

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement	Local Law Enforcement Block Grants
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-
Intergovernmental	409,347	14,365	3,601,480	-	335,766	85,082
Earnings on investments	-	221	-	-	17,394	72
Miscellaneous	-	1,632	-	61	-	-
Total Revenues	409,347	16,218	3,601,480	61	353,160	85,154
Expenditures						
Current:						
General administration	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Administration of justice	-	-	-	-	23,577	-
Construction and maintenance	-	-	-	-	-	-
Health and human services	-	53,400	3,407,214	-	-	-
Public safety	-	-	-	-	-	19,255
Libraries and education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	43,216	-
Total Expenditures	-	53,400	3,407,214	-	66,793	19,255
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	409,347	(37,182)	194,266	61	286,367	65,899
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	409,347	(37,182)	194,266	61	286,367	65,899
Fund Balances, Beginning of Year	-	200,156	-	-	-	-
Fund Balances, End of Year	\$ 409,347	\$ 162,974	\$ 194,266	\$ 61	\$ 286,367	\$ 65,899

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	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,635,453
Sales taxes	-	-	-	-	-	5,517,681
Fines and fees	-	-	656,669	1,073,160	-	6,168,373
Intergovernmental	71,036	1,669,992	-	4,498,584	-	33,089,993
Earnings on investments	-	-	-	4,715	-	89,686
Miscellaneous	-	-	8,020	2,734	-	1,072,427
Total Revenues	71,036	1,669,992	664,689	5,579,193	-	66,573,613
Expenditures						
Current:						
General administration	-	-	-	-	-	934,822
Financial administration	-	-	-	-	-	6,432
Administration of justice	37,083	1,418,917	401,486	2,829,491	-	13,611,973
Construction and maintenance	-	-	-	-	-	17,171,260
Health and human services	-	-	-	-	-	3,483,644
Public safety	-	-	-	-	-	288,966
Libraries and education	-	-	-	-	-	4,341
Capital Outlay	-	-	-	-	-	18,381,849
Total Expenditures	37,083	1,418,917	401,486	2,829,491	-	53,883,287
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	33,953	251,075	263,203	2,749,702	-	12,690,326
Other Financing Sources (Uses)						
Transfers in	-	-	-	100,334	-	15,723,833
Transfers (out)	-	-	-	(100,334)	-	(201,932)
Total Other Financing Sources (Uses)	-	-	-	-	-	15,521,901
Net Change in Fund Balances	33,953	251,075	263,203	2,749,702	-	28,212,227
Fund Balances, Beginning of Year (as restated)	65,036	-	1,309,844	-	-	59,168,954
Fund Balances, End of Year	\$ 98,989	\$ 251,075	\$ 1,573,047	\$ 2,749,702	\$ -	\$ 87,381,181

FORT BEND COUNTY, TEXAS
CAPITAL PROJECT SUB- FUND DESCRIPTIONS

The following schedules break down the county's capital Project activity by bond issue and represent the following sub-funds for accounting purposes:

Mission Bend/4 Corners (Cad #6)	Fund 750
CAD Phase 2 Expansion	Fund 754
Facilities	Fund 756
Capital Projects 760	Fund 760
Mobility Project 2019	Fund 762
Drainage District Projects	Fund 764
Drainage District Bonds 2022	Fund 765
Capital Projects 766	Fund 766
2020a Fort Bend County Tax Notes	Fund 768
Parks-2020 Bond Election	Fund 770
2021 Fort Bend County Tax Note	Fund 771
2021 County Bond Projects	Fund 772
Mobility 2022 Projects	Fund 774

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CAPITAL PROJECTS SUB-FUNDS
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	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	FACILITIES	Capital Projects 760
Assets				
Cash and cash equivalents	\$ 409,753	\$ -	\$ 14,234,426	\$ -
Other receivables	-	32,978	-	-
Total Assets	<u>\$ 409,753</u>	<u>\$ 32,978</u>	<u>\$ 14,234,426</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	86,099	-
Due to other funds	-	1,777,926	-	(1,759,891)
Total Liabilities	<u>-</u>	<u>1,777,926</u>	<u>86,099</u>	<u>(1,759,891)</u>
Fund Balances				
Restricted	409,754	(1,744,949)	14,148,327	1,759,891
Total Fund Balances	<u>409,754</u>	<u>(1,744,949)</u>	<u>14,148,327</u>	<u>1,759,891</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,754</u>	<u>\$ 32,977</u>	<u>\$ 14,234,426</u>	<u>\$ -</u>

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	Mobility Project 2019	Drainage District Projects	DRAINAGE DISTRICT BONDS 2022	CAPITAL PROJECTS 766
Assets				
Cash and cash equivalents	\$ 12,909,605	\$ 20,604,587	\$ -	\$ 16,319,018
Other receivables	-	-	-	-
Total Assets	<u>\$ 12,909,605</u>	<u>\$ 20,604,587</u>	<u>\$ -</u>	<u>\$ 16,319,018</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	2,283,428	-	-	3,067,707
Due to other funds	298	284,369	2,121,857	-
Total Liabilities	<u>2,283,726</u>	<u>284,369</u>	<u>2,121,857</u>	<u>3,067,707</u>
Fund Balances				
Restricted	10,625,879	20,320,218	(2,121,857)	13,251,313
Total Fund Balances	<u>10,625,879</u>	<u>20,320,218</u>	<u>(2,121,857)</u>	<u>13,251,313</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,909,605</u>	<u>\$ 20,604,587</u>	<u>\$ -</u>	<u>\$ 16,319,020</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
April 30, 2021

Page 3 of 3

	2020A FBC TAX NOTES	PARKS-2020 BOND ELECTION	2021 FBC Tax Note	2021 County Bond Projects	Totals Capital Projects Funds
Assets					
Cash and cash equivalents	\$ 9,538,009	\$ -	\$ 140,797	\$ -	\$ 74,156,195
Other receivables	-	-	-	-	32,978
Total Assets	<u>\$ 9,538,009</u>	<u>\$ -</u>	<u>\$ 140,797</u>	<u>\$ -</u>	<u>\$ 74,189,173</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	628,962	6,066,196
Due to other funds	-	48,592	-	1,432,784	3,905,935
Total Liabilities	<u>-</u>	<u>48,592</u>	<u>-</u>	<u>2,061,746</u>	<u>9,972,131</u>
Fund Balances					
Restricted	9,538,009	(48,592)	140,797	(2,061,746)	64,217,044
Total Fund Balances	<u>9,538,009</u>	<u>(48,592)</u>	<u>140,797</u>	<u>(2,061,746)</u>	<u>64,217,044</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,538,009</u>	<u>\$ -</u>	<u>\$ 140,797</u>	<u>\$ -</u>	<u>\$ 74,189,175</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Seven Months Ended April 30, 2021

Page 1 of 3

	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	FACILITIES	Capital Projects 760
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	469	27,913	12,885	5,292
Miscellaneous	-	87,150	-	12,038
Total Revenues	<u>469</u>	<u>115,063</u>	<u>12,885</u>	<u>17,330</u>
Expenditures				
Current:				
General administration	-	-	31,416	131,011
Administration of justice	-	-	25,957	204,122
Construction and maintenance	42,932	8,666	-	2,166
Health and human services	-	-	417	1,004
Public safety	-	-	-	640,739
Parks and recreation	-	-	41,146	26,621
Libraries and education	-	-	12,695	-
Capital Outlay	485	-	2,555,140	3,978,786
Debt Service:				
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	1,844	-
Total Expenditures	<u>43,417</u>	<u>8,666</u>	<u>2,668,615</u>	<u>4,984,449</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(42,948)</u>	<u>106,397</u>	<u>(2,655,730)</u>	<u>(4,967,119)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Tax Notes issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(42,948)	106,397	(2,655,730)	(4,967,119)
Fund Balances, Beginning of Year	<u>452,702</u>	<u>(1,851,346)</u>	<u>16,804,057</u>	<u>6,727,010</u>
Fund Balances, End of Year	<u>\$ 409,754</u>	<u>\$ (1,744,949)</u>	<u>\$ 14,148,327</u>	<u>\$ 1,759,891</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Seven Months Ended April 30, 2021

Page 2 of 3

	Mobility Project 2019	Drainage District Projects	DRAINAGE DISTRICT BONDS 2022	CAPITAL PROJECTS 766
Revenues				
Intergovernmental	\$ 1,636,300	\$ -	\$ -	\$ -
Earnings on investments	27,454	10,880	-	12,762
Miscellaneous	-	-	-	231,751
Total Revenues	<u>1,663,754</u>	<u>10,880</u>	<u>-</u>	<u>244,513</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	7,653,919	443,911	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	12,548,723	2,258,716	2,121,857	19,723,276
Debt Service:				
Interest and fiscal charges	-	265,489	-	-
Bond issuance costs	-	-	-	236,435
Total Expenditures	<u>20,202,642</u>	<u>2,968,116</u>	<u>2,121,857</u>	<u>19,959,711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,538,888)</u>	<u>(2,957,236)</u>	<u>(2,121,857)</u>	<u>(19,715,198)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	25,405,000	-	21,620,000
Premium on general obligation bonds issued	-	4,864,374	-	3,619,376
Tax Notes issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>30,269,374</u>	<u>-</u>	<u>25,239,376</u>
Net Change in Fund Balances	(18,538,888)	27,312,138	(2,121,857)	5,524,178
Fund Balances, Beginning of Year	<u>29,164,767</u>	<u>(6,991,920)</u>	<u>-</u>	<u>7,727,135</u>
Fund Balances, End of Year	<u>\$ 10,625,879</u>	<u>\$ 20,320,218</u>	<u>\$ (2,121,857)</u>	<u>\$ 13,251,313</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Seven Months Ended April 30, 2021

Page 3 of 3

	2020 A FBC TAX NOTES	PARKS-2020 BOND ELECTION	2021 FBC Tax Note	2021 County Bond Projects	Totals Capital Projects Funds
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,636,300
Earnings on investments	6,798	-	18	-	104,471
Miscellaneous	-	-	-	-	330,939
Total Revenues	<u>6,798</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>2,071,710</u>
Expenditures					
Current:					
General administration	-	-	-	-	162,427
Administration of justice	-	-	-	-	230,079
Construction and maintenance	-	-	-	-	8,151,594
Health and human services	-	-	-	-	1,421
Public safety	-	-	-	-	640,739
Parks and recreation	-	-	-	-	67,767
Libraries and education	-	-	-	-	12,695
Capital Outlay	3,466,789	48,592	11,367,541	2,061,746	60,131,651
Debt Service:					
Interest and fiscal charges	-	-	-	-	265,489
Bond issuance costs	-	-	81,680	-	319,959
Total Expenditures	<u>3,466,789</u>	<u>48,592</u>	<u>11,449,221</u>	<u>2,061,746</u>	<u>69,983,821</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(3,459,991)</u>	<u>(48,592)</u>	<u>(11,449,203)</u>	<u>(2,061,746)</u>	<u>(67,912,111)</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
General obligation bonds issued	12,998,000	-	11,590,000	-	71,613,000
Premium on general obligation bonds issued	-	-	-	-	8,483,750
Tax Notes issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>12,998,000</u>	<u>-</u>	<u>11,590,000</u>	<u>-</u>	<u>80,096,750</u>
Net Change in Fund Balances	9,538,009	(48,592)	140,797	(2,061,746)	12,184,639
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,032,405</u>
Fund Balances, End of Year	<u>\$ 9,538,009</u>	<u>\$ (48,592)</u>	<u>\$ 140,797</u>	<u>\$ (2,061,746)</u>	<u>\$ 64,217,044</u>

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Seven Months Ended April 30, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 261,359,511	\$ 261,359,511	\$ 257,246,711	\$ (4,112,800)	98%
Fines and fees	32,133,418	32,359,933	15,190,417	(17,169,516)	47%
Intergovernmental	6,491,435	6,491,435	2,020,658	(4,470,777)	31%
Earnings on investments	2,864,302	2,864,302	454,202	(2,410,100)	16%
Miscellaneous	2,723,757	3,120,066	2,283,237	(836,829)	73%
Total Revenues	305,572,423	306,195,247	277,195,225	(29,000,022)	91%
Expenditures					
Current:					
General administration	61,933,577	61,833,804	35,487,086	26,346,718	57%
Financial administration	10,351,663	13,851,595	6,073,163	7,778,432	44%
Administration of justice	85,202,025	84,709,774	48,249,090	36,460,684	57%
Construction and maintenance	3,907,296	3,945,194	1,873,639	2,071,555	47%
Health and human services	34,666,363	32,230,329	15,807,994	16,422,335	49%
Cooperative services	1,210,845	1,210,845	820,883	389,962	68%
Public safety	55,428,501	55,199,424	29,148,929	26,050,495	53%
Parks and recreation	4,376,924	4,358,410	2,186,236	2,172,174	50%
Libraries and education	19,582,902	19,434,085	10,390,669	9,043,416	53%
Capital Outlay	367,600	692,760	2,492,970	(1,800,210)	360%
Total Expenditures	277,027,696	277,466,220	152,530,659	124,935,561	55%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	28,729,027	124,664,566	95,935,539	
Other Financing Sources (Uses)					
Transfers in	-	-	101,598	101,598	
Transfers (out)	(23,353,714)	(23,353,714)	(15,725,097)	7,628,617	
Total Other Financing Sources (Uses)	(23,353,714)	(23,353,714)	(15,623,499)	7,730,215	
Net Change in Fund Balances - budgetary basis	5,191,013	5,375,313	109,041,067	103,665,754	
Net adjustment to reflect operations in accordance with GAAP (a)			(4,502,910)		
Fund Balances, Beginning of Year, as restated	84,597,554	84,597,554	84,597,554		
Fund Balances, End of Year	\$ 89,788,567	\$ 89,972,867	\$ 189,135,711	\$ 99,162,844	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Seven Months Ended April 30, 2021***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	\$ 277,195,225	\$ 28,495,384	\$ 305,690,609
Expenditures	152,530,659	32,998,294	185,528,953
Excess (Deficiency) of Revenues Over (Under) Expenditures	124,664,566	(4,502,910)	120,161,656
Other Financing Sources (Uses)			
Transfers in	101,598		101,598
Transfers (out)	(15,725,097)		(15,725,097)
Total Other Financing Sources (Uses)	(15,623,499)		(15,623,499)
Net Change in Fund Balance	109,041,067	(4,502,910)	104,538,157
Fund Balance, Beginning of Year			84,597,554
Fund Balance, End of Year			<u>\$ 189,135,711</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 59,621,515	\$ 59,621,515	\$ 58,829,092	\$ (792,423)	99%
Intergovernmental	830,000	830,000	12,474,080	11,644,080	1503%
Earnings on investments	358,017	358,017	23,320	(334,697)	7%
Miscellaneous	1,047,048	1,047,048	523,524	(523,524)	50%
Total Revenues	61,856,580	61,856,580	71,850,016	9,993,436	116%
Expenditures					
Capital Outlay	-	-	173,229	(173,229)	
Debt Service:					
Principal	39,653,580	39,653,580	37,330,703	2,322,877	94%
Interest and fiscal charges	26,411,469	26,411,469	13,002,641	13,408,828	49%
Debt issuance costs	-	-	75,600	(75,600)	
Total Expenditures	66,065,049	66,065,049	50,582,173	15,482,876	77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(4,208,469)	21,267,843	25,476,312	
Other Financing Sources (Uses)					
Issuance of leases	-	-	173,229	173,229	
Transfers in	-	-	101,598	101,598	
Total Other Financing Sources (Uses)	-	-	274,827	274,827	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(4,208,469)	21,542,670	25,751,139	
Fund Balances, Beginning of Year	5,915,629	5,915,629	5,915,629	-	
Fund Balances, End of Year	\$ 1,707,160	\$ 1,707,160	\$ 27,458,299	\$ 25,751,139	

Note 1 – Capital financing payment of \$173,229 did not result in the amending of the budget for Capital outlay. Controls will be put in place to address these issues in the future.

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE - BUDGETARY BASIS
For the Seven Months Ended April 30, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 11,425,353	\$ 11,425,353	\$ 11,152,321	\$ (273,032)	98%
Fines and fees	7,030,637	7,030,637	2,746,156	(4,284,481)	39%
Intergovernmental	303,802	303,802	0	(303,802)	0%
Earnings on investments	202,359	202,359	11,926	(190,433)	6%
Miscellaneous	336,781	336,781	119,937	(216,844)	36%
Total Revenues	<u>19,298,932</u>	<u>19,298,932</u>	<u>14,030,340</u>	<u>(5,268,592)</u>	<u>73%</u>
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	10,631,583	5,768,302	4,863,281	54%
Operating costs	13,317,703	13,317,703	6,109,263	7,208,440	46%
Information technology costs	12,024	12,024	3,743	8,281	31%
Capital acquisitions	142,100	142,100	10,658	131,442	8%
Total Expenditures	<u>24,103,410</u>	<u>24,103,410</u>	<u>11,891,966</u>	<u>12,211,444</u>	<u>49%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	2,138,374	6,942,852	
Net Adjustment to Reflect Operations	-	-	-	-	
Fund Balances, Beginning of Year	<u>11,204,319</u>	<u>11,204,319</u>	<u>11,204,319</u>	<u>-</u>	
Fund Balances, End of Year	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 13,342,693</u>	<u>\$ 6,942,852</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 14,030,340	\$ -	\$ 14,030,340
Expenditures	<u>11,891,966</u>	<u>-</u>	<u>11,891,966</u>
Net Change in Fund Balance	2,138,374	-	2,138,374
Fund Balance, Beginning of Year			<u>11,204,319</u>
Fund Balance, End of Year			<u>\$ 13,342,693</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Seven Months Ended April 30, 2021

	Original Budget	Amended Budget	Actual Amounts Budgetary Basis	Variance from Final Positive (Negative)	Percentage Actual of Amended Budget
Revenues					
Property taxes	\$ 9,785,836	\$ 9,785,836	\$ 9,483,132	\$ (302,704)	97%
Earnings on investments	275,314	275,314	9,940	(265,374)	4%
Miscellaneous	245,837	245,837	175,006	(70,831)	71%
Total Revenues	10,306,987	10,306,987	9,668,078	(638,909)	94%
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,274,590	3,180,322	3,094,268	51%
Operating costs	-	2,885,316	877,421	2,007,895	30%
Information technology costs	-	3,550	2,930	620	83%
Capital acquisitions	-	69,380	11,042	58,338	16%
Total Expenditures	9,464,598	9,232,836	4,071,715	5,161,121	44%
Net Change in Fund Balances - Budgetary Basis	842,389	1,074,151	5,596,363	4,522,212	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	2,605,256	-	
Fund Balances, Beginning of Year	14,350,523	14,350,523	14,350,523	-	
Fund Balances, End of Year	\$ 15,192,912	\$ 15,424,674	\$ 22,552,142	\$ 7,127,468	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,668,078	\$ 20,807,174	\$ 30,475,252
Expenditures	4,071,715	18,201,918	22,273,633
Excess of Revenues Over Expenditures	5,596,363	2,605,256	8,201,619
Other Financing Sources			
Transfers in	-	-	-
Total Other Financing Sources	-	-	-
Net Change in Fund Balance	5,596,363	2,605,256	8,201,619
Fund Balance, Beginning of Year			14,350,523
Fund Balance, End of Year			\$ 22,552,142

FORT BEND COUNTY, TEXAS
INTERNAL SERVICE FUND DESCRIPTIONS

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
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
April 30, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ (3,243,074)	\$ 9,569,449	\$ 6,326,375
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	3,294,542	554,782	3,849,324
Total Current Assets	51,468	11,824,166	11,875,634
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	565,831	-	565,831
Total Noncurrent Assets	565,831	-	565,831
Total Assets	617,299	11,824,166	12,441,465
Liabilities			
Current Liabilities:			
Benefits payable	-	3,284,623	3,284,623
Due to other funds	-	13,171	13,171
Total Current Liabilities	-	3,297,794	3,297,794
Noncurrent Liabilities:			
Benefits payable, long-term portion	8,233,558	-	8,233,558
Total Noncurrent Liabilities	8,233,558	-	8,233,558
Total Liabilities	8,233,558	3,297,794	11,531,352
Net Position			
Net investment in capital assets	565,831	-	565,831
Unrestricted	(8,182,091)	8,526,371	344,280
Total Net Position	\$ (7,616,260)	\$ 8,526,371	\$ 910,111

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 27,258,718	\$ 4,529,588	\$ 31,788,306
Total Operating Revenues	<u>27,258,718</u>	<u>4,529,588</u>	<u>31,788,306</u>
Operating Expenses			
Contractual services	627,956	488,230	1,116,186
Benefits provided	30,198,678	2,662,257	32,860,935
Depreciation	18,459	-	18,459
Total Operating Expenses	<u>30,845,093</u>	<u>3,150,487</u>	<u>33,995,580</u>
Operating Income (Loss)	(3,586,375)	1,379,101	(2,207,274)
Non-Operating Revenues			
Earnings on investments	2,748	-	2,748
Total Non-Operating Revenues	<u>2,748</u>	<u>-</u>	<u>2,748</u>
Change in Net Position	(3,583,627)	1,379,101	(2,204,526)
Total Net (Deficit), Beginning of Year	<u>(4,032,633)</u>	<u>7,147,270</u>	<u>3,114,637</u>
Total Net Position, End of Year	<u>\$ (7,616,260)</u>	<u>\$ 8,526,371</u>	<u>\$ 910,111</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Seven Months Ended April 30, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 28,651,550	\$ 3,457,841	\$ 32,109,391
Payment of benefits	(30,198,678)	(2,662,257)	(32,860,935)
Payments for services	(846,645)	(3,994,798)	(4,841,443)
Net Cash Provided (Used) by Operating Activities	(2,393,773)	(3,199,214)	(5,592,987)
Cash Flows from Investing Activities:			
Interest earned on investments	2,748	-	2,748
Net Cash Provided by Investing Activities	2,748	-	2,748
Cash Flows from Non-Capital Financing Activities:			
Transfers from other funds	-	-	-
Net Cash Provided by Non-Capital Financing Activities	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(2,406,803)	(3,199,214)	(5,606,017)
Cash and Cash Equivalents, Beginning of Year	(836,271)	12,768,663	11,932,392
Cash and Cash Equivalents, End of Year	\$ (3,243,074)	\$ 9,569,449	\$ 6,326,375
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (3,586,375)	\$ 1,379,101	\$ (2,207,274)
Adjustments to operations:			
Depreciation	18,459	-	18,459
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	1,392,832	(1,071,747)	321,085
Increase (Decrease) in due to other funds	(218,689)	(3,506,568)	(3,725,257)
Total Adjustments	1,192,602	(4,578,315)	(3,385,713)
Net Cash Provided (Used) by Operating Activities	\$ (2,393,773)	\$ (3,199,214)	\$ (5,592,987)

DISCRETELY PRESENTED COMPONENT UNITS

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.

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. .

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 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.

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”).

Note: 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 not available to review at this time.

FORT BEND COUNTY, TEXAS
STATEMENT OF NET POSITION (DEFICIT)
COMPONENT UNITS
April 30, 2021

	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Industrial Development Corporation	Totals
Assets					
Cash and cash equivalents	\$ 8,344	\$ 100,087,774	\$ 37,290,720	\$ 23,214	\$ 137,410,052
Investments	-	24,937,050	9,575,082	-	34,512,132
Miscellaneous receivables	-	-	-	-	-
Capital assets, not being	-	36,182,322	7,846,075	-	44,028,397
Capital assets, net of accumulated depreciation	-	215,712,515	142,141,659	-	357,854,174
Total Assets	<u>8,344</u>	<u>376,919,661</u>	<u>196,853,536</u>	<u>23,214</u>	<u>573,804,755</u>
Resources					
Deferred charges-debt refunding	-	3,924,250	-	-	3,924,250
Total Deferred Outflows of Resources	<u>-</u>	<u>3,924,250</u>	<u>-</u>	<u>-</u>	<u>3,924,250</u>
Liabilities					
Accounts payable and accrued expenses	-	-	-	-	-
Retainage payable	-	9,727	68,304	-	78,031
Due to primary government	-	2,252,478	3,774,205	-	6,026,683
Accrued interest payable	-	826,213	598,350	-	1,424,563
Long-term liabilities:					
Due within one year	-	10,075,000	2,460,000	-	12,535,000
Due in more than one year	-	226,469,947	165,726,411	-	392,196,358
Total Liabilities	<u>-</u>	<u>239,633,365</u>	<u>172,627,270</u>	<u>-</u>	<u>412,260,635</u>
Net Position (Deficit)					
Net investment in capital assets	-	23,105,754	(19,124,916)	-	3,980,838
Debt service	-	22,661,159	6,062,384	-	28,723,543
Unrestricted	8,344	95,443,633	37,288,798	23,214	132,763,989
Total Net Position (Deficit)	<u>\$ 8,344</u>	<u>\$ 141,210,546</u>	<u>\$ 24,226,266</u>	<u>\$ 23,214</u>	<u>\$ 165,468,370</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Seven Months Ended April 30, 2021

Page 1 of 2

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
Fort Bend County Toll Road Authority			
Toll road operations	\$ 10,075,112	\$ 18,576,828	\$ -
Interest on long-term debt	4,957,275	-	-
Debt service fees	24,000	-	-
Total Fort Bend County Toll Road Authority	15,056,387	18,576,828	-
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	7,379,537	12,587,959	-
Interest on long-term debt	3,590,100	-	-
Debt service fees	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	10,969,637	12,587,959	-
Fort Bend County Industrial Development Corporation			
General administration	12,500	-	-
Total Fort Bend County Industrial Development Corporation	12,500	-	-
Totals Component Units	\$ 26,038,524	\$ 31,164,787	\$ -
General Revenues:			
Property Taxes			
Earnings on investments			
Total General Revenues			
Changes in Net Position (Deficit)			
Net Position (Deficit), Beginning of Year			
Net Position (Deficit), End of Year			

FORT BEND COUNTY, TEXAS

Page 2 of 2

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)**COMPONENT UNITS***For the Seven Months Ended September 30, 2021*

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				
	Fort Bend County Surface Water Supply Corporation	Fort Bend County Toll Road Authority	Fort Bend Grand Parkway Toll Road Authority	Fort Bend County Industrial Development Corporation	Totals
Fort Bend County Toll Road Authority					
Toll road operations	\$ -	\$ 8,501,716	\$ -	\$ -	\$ 8,501,716
Interest on long-term debt	-	(4,957,275)	-	-	(4,957,275)
Debt service fees	-	(24,000)	-	-	(24,000)
Total Fort Bend County Toll Road Authority	-	3,520,441	-	-	3,520,441
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	-	5,208,422	-	5,208,422
Interest on long-term debt	-	-	(3,590,100)	-	(3,590,100)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	-	1,618,322	-	1,618,322
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(12,500)	(12,500)
Total Fort Bend County Industrial Development Corporation	-	-	-	(12,500)	(12,500)
Totals Component Units	-	3,520,441	1,618,322	(12,500)	5,126,263
General Revenues:					
Property Taxes					-
Earnings on investments	9	81,394	33,255	30	114,688
Total General Revenues	9	81,394	33,255	30	114,688
Changes in Net Position (Deficit)	9	3,601,835	1,651,577	(12,470)	5,240,951
Net Position (Deficit), Beginning of Year	8,336	137,608,710	22,574,689	35,684	160,227,419
Net Position (Deficit), End of Year	\$ 8,344	\$ 141,210,546	\$ 24,226,266	\$ 23,214	\$ 165,468,370



UNAUDITED STATISTICAL SECTION

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

Page 1 of 2

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Property taxes	\$ 200,056,507	\$ 208,142,339	\$ 222,992,307	\$ 242,444,112	\$ 270,972,401
Sales taxes	1,099,103	2,956,559	4,214,553	5,789,362	6,958,956
Fees and fines	39,598,440	44,177,263	45,106,533	47,803,283	50,231,963
Intergovernmental	29,377,233	42,565,592	36,899,095	39,904,787	39,673,097
Earnings on investments	2,451,577	930,273	848,534	878,980	1,750,631
Miscellaneous	7,175,498	5,988,682	8,243,270	7,545,715	7,913,682
Total Revenues	279,758,358	304,760,708	318,304,292	344,366,239	377,500,730
Expenditures					
Current:					
General administration	37,792,578	37,437,702	41,478,910	44,698,720	56,093,978
Financial administration	7,221,313	7,180,608	7,891,034	8,369,921	9,063,587
Administration of justice	73,198,325	73,839,598	77,242,153	81,411,531	89,715,917
Construction and maintenance	28,214,027	27,403,229	35,374,943	59,785,401	43,275,592
Health and human services	27,835,260	30,403,209	30,267,231	32,436,431	38,314,627
Cooperative services	960,392	883,324	944,039	973,026	1,050,282
Public safety	45,463,593	44,991,489	46,688,895	53,652,220	54,393,589
Parks and recreation	1,957,044	1,979,888	2,411,558	3,051,927	3,307,538
Libraries and education	13,012,700	13,034,163	13,613,875	14,460,419	15,215,877
Capital Outlay	44,845,671	57,223,885	40,964,586	28,911,628	61,611,363
Debt Service:					
Principal	13,300,000	15,630,000	16,250,000	16,750,000	18,480,000
Interest and fiscal charges	15,571,727	16,749,579	15,893,399	14,391,964	15,506,610
Bond issuance costs	541,944	-	234,472	1,207,260	1,316,238
Total Expenditures	309,914,574	326,756,674	329,255,095	360,100,448	407,345,198
(Deficiency) of Revenues					
(Under) Expenditures	(30,156,216)	(21,995,966)	(10,950,803)	(15,734,209)	(29,844,468)
Other Financing Sources (Uses)					
Transfers in	13,258,127	11,521,941	11,771,144	13,517,505	13,780,670
Transfers (out)	(13,258,127)	(11,521,941)	(14,493,144)	(13,517,505)	(13,780,670)
Bonds issued	58,220,000	-	-	37,365,000	96,640,000
Refunding bonds issued	-	-	18,900,000	108,225,000	73,120,000
Premium on bonds issued	-	-	-	3,944,496	18,416,480
Premium on refunding bonds issued	7,326,639	-	2,202,026	18,114,658	15,739,791
Payments to current refunding bond agent	-	-	(21,065,913)	(126,676,501)	(89,544,194)
Tax Notes/ Capital Leases issued	-	-	-	-	-
Total Other Financing Sources (Uses)	65,546,639	-	(2,685,887)	40,972,653	114,372,077
Net Change in Fund Balances	\$ 35,390,423	\$ (21,995,966)	\$ (13,636,690)	\$ 25,238,444	\$ 84,527,609
Debt Service as a Percentage of					
Noncapital Expenditures	10.89%	12.01%	11.15%	9.40%	9.83%

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

Page 2 of 2

	Fiscal Year				Seven Months Ended April 30,
	2017	2018	2019	2020	2021
Revenues					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 336,711,256
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	5,517,681
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	24,269,133
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	142,352,183
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,266,210
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	11,083,027
Total Revenues	406,970,399	424,523,269	466,602,337	546,692,991	521,199,490
Expenditures					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	38,537,027
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	6,079,595
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	63,341,576
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	27,574,518
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	117,925,182
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	820,883
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	38,299,591
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	2,254,003
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	10,407,705
Capital Outlay	66,540,199	78,787,370	80,497,157	101,302,683	81,755,961
Debt Service:					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	37,330,703
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	13,268,130
Bond issuance costs	599,813	558,469	355,887	1,094,531	395,559
Total Expenditures	468,173,832	519,341,967	528,220,612	615,351,821	437,990,433
(Deficiency) of Revenues					
(Under) Expenditures	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)	83,209,057
Other Financing Sources (Uses)					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	15,927,029
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(15,927,029)
Bonds issued	64,550,000	58,467,549	34,655,000	85,690,000	71,613,000
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
Premium on refunding bonds issued	-	-	-	-	-
Payments to current refunding bond agent	-	-	-	(40,355,628)	-
Tax Notes/ Capital Leases issued	3,808,978	-	-	9,349,781	173,229
Total Other Financing Sources (Uses)	76,324,879	65,781,224	41,554,883	115,732,085	80,269,979
Net Change in Fund Balances	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ 163,479,036
Debt Service as a Percentage of					
Noncapital Expenditures	10.04%	10.90%	11.23%	12.98%	14.20%