

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

**For the Eight Months Ended May 31, 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

**Robert Ed Sturdivant**  
County Auditor

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April 12, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the eight months ending May 31, 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,

A handwritten signature in black ink, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant  
County Auditor  
Fort Bend County, Texas

May 2021 Monthly Financial Report

# FORT BEND COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

May 31, 2021

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
<b>Assets</b>						
Cash, cash equivalents and investments	\$ 174,092,572	\$ 27,626,966	\$ 67,098,105	\$ 106,890,111	\$ 84,854,109	\$ 460,561,863
Taxes receivable, net	9,460,220	1,346,197	-	-	1,285,181	12,091,598
Grants receivable	2,344,009	-	-	-	11,047,631	13,391,640
Fines and fees receivable	38,781,635	-	-	-	-	38,781,635
Other receivables	1,145,163	29,206,257	49,544	-	21,540	30,422,504
Due from other funds	10,249,724	-	-	380,447	554,068	11,184,239
Due from component units	7,007,816	-	-	-	-	7,007,816
Prepaid items	(21,362)	-	-	-	-	(21,362)
<b>Total Assets</b>	<b>\$ 243,059,777</b>	<b>\$ 58,179,420</b>	<b>\$ 67,147,649</b>	<b>\$ 107,270,558</b>	<b>\$ 97,762,529</b>	<b>\$ 573,419,933</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 9,559,269	\$ -	\$ -	\$ -	\$ -	\$ 9,559,269
Accrued payroll	6,563,099	-	-	-	-	6,563,099
Retainage payable	24,018	-	5,583,995	-	282,795	5,890,808
Due to other funds	516,244	17,650	8,922,474	-	6,102,917	15,559,285
Due to other governments	6,422,995	-	-	-	6,084,732	12,507,727
Unearned revenues	4,109,130	-	-	107,270,558	-	111,379,688
<b>Total Liabilities</b>	<b>27,194,755</b>	<b>17,650</b>	<b>14,506,469</b>	<b>107,270,558</b>	<b>12,470,444</b>	<b>161,459,876</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue-property taxes	9,460,220	1,346,197	-	-	1,285,181	12,091,598
Unavailable revenue-other	38,781,635	29,206,257	-	-	-	67,987,892
<b>Total Deferred Inflows of Resources</b>	<b>48,241,855</b>	<b>30,552,454</b>	<b>-</b>	<b>-</b>	<b>1,285,181</b>	<b>80,079,490</b>
<b>Fund Balances</b>						
Nonspendable	(21,362)	-	-	-	-	(21,362)
Restricted	302,846	27,609,316	52,641,180	-	84,006,904	164,560,246
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	143,755,910	-	-	-	-	143,755,910
<b>Total Fund Balances</b>	<b>167,623,167</b>	<b>27,609,316</b>	<b>52,641,180</b>	<b>-</b>	<b>84,006,904</b>	<b>331,880,567</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 243,059,777</b>	<b>\$ 58,179,420</b>	<b>\$ 67,147,649</b>	<b>\$ 107,270,558</b>	<b>\$ 97,762,529</b>	<b>\$ 573,419,933</b>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Eight Months Ended May 31, 2021**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>COVID Response Fund</b>	<b>Non-major Governmental Funds</b>	<b>Totals Governmental Funds</b>
<b>Revenues</b>						
Property taxes	\$ 258,057,400	\$ 59,014,626	\$ -	\$ -	\$ 20,700,915	\$ 337,772,941
Sales taxes	-	-	-	-	7,146,144	7,146,144
Fines and fees	21,144,811	-	-	-	7,634,902	28,779,713
Intergovernmental	20,882,487	12,474,080	1,636,300	81,614,708	34,739,342	151,346,917
Earnings on investments	1,086,222	26,105	116,329	52,402	98,806	1,379,864
Miscellaneous	10,115,603	523,524	343,389	-	1,229,370	12,211,886
<b>Total Revenues</b>	<b>311,286,523</b>	<b>72,038,335</b>	<b>2,096,018</b>	<b>81,667,110</b>	<b>71,549,479</b>	<b>538,637,465</b>
<b>Expenditures</b>						
Current:						
General administration	42,567,355	-	162,427	-	1,210,949	43,940,731
Financial administration	6,903,499	-	-	-	6,432	6,909,931
Administration of justice	56,056,929	-	230,079	-	15,523,877	71,810,885
Construction and maintenance	2,547,520	-	12,320,417	-	20,050,232	34,918,169
Health and human services	43,813,866	-	10,762	81,081,848	3,782,823	128,689,299
Cooperative services	886,264	-	-	-	-	886,264
Public safety	42,321,559	-	640,739	-	340,184	43,302,482
Parks and recreation	2,538,092	-	69,205	-	-	2,607,297
Libraries and education	12,000,737	-	14,899	-	6,852	12,022,488
<b>Capital Outlay</b>	<b>3,001,590</b>	<b>173,229</b>	<b>67,550,017</b>	<b>585,262</b>	<b>21,312,081</b>	<b>92,622,179</b>
<b>Debt Service:</b>						
Principal	-	37,364,432	-	-	-	37,364,432
Interest and fiscal charges	-	13,006,214	265,489	-	-	13,271,703
Debt issuance costs	-	75,600	319,959	-	-	395,559
<b>Total Expenditures</b>	<b>212,637,411</b>	<b>50,619,475</b>	<b>81,583,993</b>	<b>81,667,110</b>	<b>62,233,430</b>	<b>488,741,419</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>98,649,112</b>	<b>21,418,860</b>	<b>(79,487,975)</b>	<b>-</b>	<b>9,316,049</b>	<b>49,896,046</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	101,598	101,598	-	-	15,916,465	16,119,661
Transfers (out)	(15,725,097)	-	-	-	(394,564)	(16,119,661)
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
<b>Total Other Financing Sources (Uses)</b>	<b>(15,623,499)</b>	<b>274,827</b>	<b>80,096,750</b>	<b>-</b>	<b>15,521,901</b>	<b>80,269,979</b>
Net Change in Fund Balances	83,025,613	21,693,687	608,775	-	24,837,950	130,166,025
<b>Fund Balances, Beginning of Year, as restated</b>	<b>84,597,555</b>	<b>5,915,626</b>	<b>52,032,405</b>	<b>-</b>	<b>59,168,954</b>	<b>201,714,540</b>
<b>Fund Balances, End of Year</b>	<b>\$ 167,623,167</b>	<b>\$ 27,609,316</b>	<b>\$ 52,641,180</b>	<b>\$ -</b>	<b>\$ 84,006,904</b>	<b>\$ 331,880,565</b>

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



**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**  
*May 31, 2021*

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	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 21,846,794	\$ 6,136,086	\$ 8,828,958	\$ 14,141,058	\$ 10,382,774
Taxes receivable, net	-	-	-	868,685	416,496
Grants receivable	-	-	28,159	-	10,514,964
Other receivables	11,020	-	4,629	5,891	-
Due from other funds	-	-	-	66,736	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 21,857,814</b>	<b>\$ 6,136,086</b>	<b>\$ 8,861,746</b>	<b>\$ 15,082,370</b>	<b>\$ 21,314,234</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	282,793
Due to other funds	352,829	-	2,149,889	1,709,189	1,102,516
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>352,829</b>	<b>-</b>	<b>2,149,889</b>	<b>1,709,189</b>	<b>1,385,309</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	868,685	416,496
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,685</b>	<b>416,496</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	21,504,985	6,136,085	6,711,858	12,504,496	19,512,430
<b>Total Fund Balances</b>	<b>21,504,985</b>	<b>6,136,085</b>	<b>6,711,858</b>	<b>12,504,496</b>	<b>19,512,430</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 21,857,814</b>	<b>\$ 6,136,085</b>	<b>\$ 8,861,747</b>	<b>\$ 15,082,370</b>	<b>\$ 21,314,235</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**May 31, 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>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,255,421	\$ 4,618	\$ 12,633	\$ 1,322,565	\$ 417,969
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	16,460
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	33,239	2,845
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 1,255,421</u>	<u>\$ 4,618</u>	<u>\$ 12,633</u>	<u>\$ 1,355,804</u>	<u>\$ 437,274</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	30,535	(60,723)
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,535</u>	<u>(60,723)</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1,255,421	4,618	12,633	1,325,269	497,997
<b>Total Fund Balances</b>	<u>1,255,421</u>	<u>4,618</u>	<u>12,633</u>	<u>1,325,269</u>	<u>497,997</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,255,421</u>	<u>\$ 4,618</u>	<u>\$ 12,633</u>	<u>\$ 1,355,804</u>	<u>\$ 437,274</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
May 31, 2021

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	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 9,738	\$ 106,707	\$ 148,952	\$ 55,785	\$ 212,078
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,115	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 9,738</u>	<u>\$ 106,707</u>	<u>\$ 150,067</u>	<u>\$ 55,785</u>	<u>\$ 212,078</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	1,619	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	9,738	105,087	150,067	55,786	212,079
<b>Total Fund Balances</b>	<u>9,738</u>	<u>105,087</u>	<u>150,067</u>	<u>55,786</u>	<u>212,079</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,738</u>	<u>\$ 106,706</u>	<u>\$ 150,067</u>	<u>\$ 55,786</u>	<u>\$ 212,079</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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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
<b>Assets</b>					
Cash and cash equivalents	\$ 42,669	\$ 4,694	\$ 8,159	\$ 257,986	\$ 4,812,837
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	34	-	-	-	201,812
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 42,703</u>	<u>\$ 4,694</u>	<u>\$ 8,159</u>	<u>\$ 257,986</u>	<u>\$ 5,014,649</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	2,569	22,309
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,569</u>	<u>22,309</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	42,703	4,694	8,159	255,418	4,992,339
<b>Total Fund Balances</b>	<u>42,703</u>	<u>4,694</u>	<u>8,159</u>	<u>255,418</u>	<u>4,992,339</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 42,703</u>	<u>\$ 4,694</u>	<u>\$ 8,159</u>	<u>\$ 257,987</u>	<u>\$ 5,014,648</u>

**FORT BEND COUNTY, TEXAS**  
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**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Assets</b>					
Cash and cash equivalents	\$ 111,694	\$ 235,711	\$ 6,723,276	\$ 20,278	\$ 325,804
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	86	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 111,694</u>	<u>\$ 235,711</u>	<u>\$ 6,723,276</u>	<u>\$ 20,364</u>	<u>\$ 325,804</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	(25,915)	13,831	-	61,591
Due to other governments	-	-	3,992,264	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>(25,915)</u>	<u>4,006,095</u>	<u>-</u>	<u>61,591</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	111,694	261,626	2,717,180	20,365	264,214
<b>Total Fund Balances</b>	<u>111,694</u>	<u>261,626</u>	<u>2,717,180</u>	<u>20,365</u>	<u>264,214</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 111,694</u>	<u>\$ 235,711</u>	<u>\$ 6,723,275</u>	<u>\$ 20,365</u>	<u>\$ 325,805</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE 3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
<b>Assets</b>					
Cash and cash equivalents	\$ 409,347	\$ 137,835	\$ (401,977)	\$ 61	\$ 287,854
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	19,044	448,648	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 409,347</u>	<u>\$ 156,879</u>	<u>\$ 46,671</u>	<u>\$ 61</u>	<u>\$ 287,854</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	2,000	18,607	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>2,000</u>	<u>18,607</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	409,347	154,878	28,065	61	287,853
<b>Total Fund Balances</b>	<u>409,347</u>	<u>154,878</u>	<u>28,065</u>	<u>61</u>	<u>287,853</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 409,347</u>	<u>\$ 156,878</u>	<u>\$ 46,672</u>	<u>\$ 61</u>	<u>\$ 287,853</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	<b>Local Law Enforcement Block Grants</b>	<b>Juvenile Justice Alternative Education</b>	<b>Juvenile Probation - State Funds</b>	<b>CSCD Pre- trial Bond</b>	<b>Adult Probation - State Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 62,298	\$ 104,824	\$ 603,027	\$ 1,534,794	\$ 2,573,860
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	20,356	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	93,455	154,746
Prepaid items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 62,298</b>	<b>\$ 104,824</b>	<b>\$ 623,383</b>	<b>\$ 1,628,249</b>	<b>\$ 2,728,606</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	680	227	339,622	52,220	304,850
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>680</b>	<b>227</b>	<b>339,622</b>	<b>52,220</b>	<b>304,850</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	61,618	104,596	283,761	1,576,029	2,423,755
<b>Total Fund Balances</b>	<b>61,618</b>	<b>104,596</b>	<b>283,761</b>	<b>1,576,029</b>	<b>2,423,755</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 62,298</b>	<b>\$ 104,823</b>	<b>\$ 623,383</b>	<b>\$ 1,628,249</b>	<b>\$ 2,728,605</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
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	<b>Sheriff Commissary Fund</b>	<b>Totals Non-major Special Revenue Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,116,942	\$ 84,854,109
Taxes receivable, net	-	1,285,181
Grants receivable	-	11,047,631
Other receivables	-	21,540
Due from other funds	-	554,068
Prepaid items	-	-
<b>Total Assets</b>	<b>\$ 2,116,942</b>	<b>\$ 97,762,529</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ -
Retainage payable	-	282,793
Due to other funds	24,474	6,102,919
Due to other governments	2,092,468	6,084,732
Unearned revenues	-	-
<b>Total Liabilities</b>	<b>2,116,942</b>	<b>12,470,444</b>
<b>Deferred Inflows of Resources</b>		
Unavailable revenue-property taxes	-	1,285,181
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,285,181</b>
<b>Fund Balances:</b>		
Nonspendable	-	-
Restricted	-	84,006,904
<b>Total Fund Balances</b>	<b>-</b>	<b>84,006,904</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,116,942</b>	<b>\$ 97,762,529</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
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	<b>FBC Assistance Districts</b>	<b>FBC ESD 100 Agreement</b>	<b>Juvenile Operations</b>	<b>Road and Bridge</b>	<b>Drainage District</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 11,187,476	\$ 9,513,439
Sales taxes	7,146,144	-	-	-	-
Fines and fees	-	-	-	3,720,111	-
Intergovernmental	-	2,033,561	77,049	131,237	21,253,445
Earnings on investments	18,291	4,791	15,419	13,769	10,948
Miscellaneous	-	-	8,349	130,241	177,123
<b>Total Revenues</b>	<u>7,164,435</u>	<u>2,038,352</u>	<u>100,817</u>	<u>15,182,834</u>	<u>30,954,955</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	9,753,207	-	-
Construction and maintenance	1,438,024	-	-	13,882,657	4,729,551
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>9,290</u>	<u>-</u>	<u>60,513</u>	<u>-</u>	<u>21,063,497</u>
<b>Total Expenditures</b>	<u>1,447,314</u>	<u>-</u>	<u>9,813,720</u>	<u>13,882,657</u>	<u>25,793,048</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	5,717,121	2,038,352	(9,712,903)	1,300,177	5,161,907
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	15,618,499	-	-
Transfers (out)	-	-	(101,598)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>15,516,901</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	5,717,121	2,038,352	5,803,998	1,300,177	5,161,907
 <b>Fund Balances, Beginning of Year</b>	<u>15,787,864</u>	<u>4,097,733</u>	<u>907,860</u>	<u>11,204,319</u>	<u>14,350,523</u>
<b>Fund Balances, End of Year</b>	<u>\$ 21,504,985</u>	<u>\$ 6,136,085</u>	<u>\$ 6,711,858</u>	<u>\$ 12,504,496</u>	<u>\$ 19,512,430</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

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	<b>Lateral Road</b>	<b>County Historical Commission</b>	<b>Utility Assistance</b>	<b>County Law Library</b>	<b>Gus George Law Academy</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	273,370	72,630
Intergovernmental	66,631	-	-	-	16,460
Earnings on investments	1,953	6	27	1,573	531
Miscellaneous	-	-	12,332	-	61,591
<b>Total Revenues</b>	<b>68,584</b>	<b>6</b>	<b>12,359</b>	<b>274,943</b>	<b>151,212</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	275,841	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	25,055	-	-
Public safety	-	-	-	-	63,555
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,670</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>25,055</b>	<b>275,841</b>	<b>96,225</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>68,584</b>	<b>6</b>	<b>(12,696)</b>	<b>(898)</b>	<b>54,987</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>68,584</b>	<b>6</b>	<b>(12,696)</b>	<b>(898)</b>	<b>54,987</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,186,837</b>	<b>4,612</b>	<b>25,329</b>	<b>1,326,167</b>	<b>443,010</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,255,421</b>	<b>\$ 4,618</b>	<b>\$ 12,633</b>	<b>\$ 1,325,269</b>	<b>\$ 497,997</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

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	<b>FBC Historical Commission</b>	<b>Library Donations</b>	<b>Probate Court Training</b>	<b>Juvenile Alert Program</b>	<b>Juvenile Probation Special</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	8,825	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	11	151	198	72	-
Miscellaneous	-	3,511	-	-	7,517
<b>Total Revenues</b>	<b>11</b>	<b>3,662</b>	<b>9,023</b>	<b>72</b>	<b>7,517</b>
<b>Expenditures</b>					
Current:					
General administration	465	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	6,852	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>465</b>	<b>6,852</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(454)</b>	<b>(3,190)</b>	<b>9,023</b>	<b>72</b>	<b>7,517</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 Net Change in Fund Balances	 4,546	 (3,190)	 9,023	 72	 7,517
<b>Fund Balances, Beginning of Year</b>	<b>5,192</b>	<b>108,277</b>	<b>141,044</b>	<b>55,714</b>	<b>204,562</b>
<b>Fund Balances, End of Year</b>	<b>\$ 9,738</b>	<b>\$ 105,087</b>	<b>\$ 150,067</b>	<b>\$ 55,786</b>	<b>\$ 212,079</b>



**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	1,530	-	-	-	1,579,713
Intergovernmental	-	-	-	84,000	-
Earnings on investments	-	6	10	399	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>1,530</u>	<u>6</u>	<u>10</u>	<u>84,399</u>	<u>1,579,713</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	42,201	673,633
Financial administration	-	-	-	-	-
Administration of justice	1,757	-	-	-	14,344
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,028</u>
<b>Total Expenditures</b>	<u>1,757</u>	<u>-</u>	<u>-</u>	<u>42,201</u>	<u>719,005</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	(227)	6	10	42,198	860,708
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balances	(227)	6	10	42,198	860,708
<b>Fund Balances, Beginning of Year</b>	<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,220</u>	<u>4,131,631</u>
<b>Fund Balances, End of Year</b>	<u>\$ 42,703</u>	<u>\$ 4,694</u>	<u>\$ 8,159</u>	<u>\$ 255,418</u>	<u>\$ 4,992,339</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

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	VIT Interest	Elections Contract	Asset Forfeitures	County Child Abuse Prevention	Law Enforcement Officers' Standards Education Grant
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	965	-
Intergovernmental	-	-	-	-	51,271
Earnings on investments	3,396	343	3,406	-	459
Miscellaneous	4,038	449,231	362,208	-	-
<b>Total Revenues</b>	<b>7,434</b>	<b>449,574</b>	<b>365,614</b>	<b>965</b>	<b>51,730</b>
<b>Expenditures</b>					
Current:					
General administration	-	494,650	-	-	-
Financial administration	6,432	-	-	-	-
Administration of justice	-	-	56,086	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	167,699	-	85,386
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>34,242</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,432</b>	<b>494,650</b>	<b>258,027</b>	<b>-</b>	<b>85,386</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>1,002</b>	<b>(45,076)</b>	<b>107,587</b>	<b>965</b>	<b>(33,656)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	1,002	(45,076)	107,587	965	(33,656)
<b>Fund Balances, Beginning of Year</b>	<b>110,692</b>	<b>306,702</b>	<b>2,609,593</b>	<b>19,400</b>	<b>297,870</b>
<b>Fund Balances, End of Year</b>	<b>\$ 111,694</b>	<b>\$ 261,626</b>	<b>\$ 2,717,180</b>	<b>\$ 20,365</b>	<b>\$ 264,214</b>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

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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
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	409,347	14,365	3,723,809	-	337,216
Earnings on investments	-	239	-	-	17,430
Miscellaneous	-	1,725	417	61	-
<b>Total Revenues</b>	<u>409,347</u>	<u>16,329</u>	<u>3,724,226</u>	<u>61</u>	<u>354,646</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	23,577
Construction and maintenance	-	-	-	-	-
Health and human services	-	61,607	3,696,161	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	43,216
<b>Total Expenditures</b>	<u>-</u>	<u>61,607</u>	<u>3,696,161</u>	<u>-</u>	<u>66,793</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	409,347	(45,278)	28,065	61	287,853
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	409,347	(45,278)	28,065	61	287,853
<b>Fund Balances, Beginning of Year</b>	-	200,156	-	-	-
<b>Fund Balances, End of Year</b>	<u>\$ 409,347</u>	<u>\$ 154,878</u>	<u>\$ 28,065</u>	<u>\$ 61</u>	<u>\$ 287,853</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

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	Local Law Enforcement Block Grants	Juvenile Justice Alternative Education	Juvenile Probation - State Funds	CSCD Pre- trial Bond	Adult Probation - State Funds
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	750,124	1,227,634
Intergovernmental	85,082	80,324	1,876,961	-	4,498,584
Earnings on investments	80	-	-	-	5,298
Miscellaneous	-	-	-	8,020	3,006
<b>Total Revenues</b>	<u>85,162</u>	<u>80,324</u>	<u>1,876,961</u>	<u>758,144</u>	<u>5,734,522</u>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	40,764	1,593,200	491,959	3,273,142
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	23,544	-	-	-	-
Libraries and education	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	37,625
<b>Total Expenditures</b>	<u>23,544</u>	<u>40,764</u>	<u>1,593,200</u>	<u>491,959</u>	<u>3,310,767</u>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	61,618	39,560	283,761	266,185	2,423,755
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	292,966
Transfers (out)	-	-	-	-	(292,966)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	61,618	39,560	283,761	266,185	2,423,755
<b>Fund Balances, Beginning of Year</b> <b>(as restated)</b>	<u>-</u>	<u>65,036</u>	<u>-</u>	<u>1,309,844</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 61,618</u>	<u>\$ 104,596</u>	<u>\$ 283,761</u>	<u>\$ 1,576,029</u>	<u>\$ 2,423,755</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Eight Months Ended May 31, 2021**

Page 8 of 8

	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
<b>Revenues</b>		
Property taxes	\$ -	\$ 20,700,915
Sales taxes	-	7,146,144
Fines and fees	-	7,634,902
Intergovernmental	-	34,739,342
Earnings on investments	-	98,806
Miscellaneous	-	1,229,370
<b>Total Revenues</b>	-	71,549,479
<b>Expenditures</b>		
Current:		
General administration	-	1,210,949
Financial administration	-	6,432
Administration of justice	-	15,523,877
Construction and maintenance	-	20,050,232
Health and human services	-	3,782,823
Public safety	-	340,184
Libraries and education	-	6,852
<b>Capital Outlay</b>	-	21,312,081
<b>Total Expenditures</b>	-	62,233,430
<b>Excess (Deficiency) of Revenues</b>		
<b>Over (Under) Expenditures</b>	-	9,316,049
<b>Other Financing Sources (Uses)</b>		
Transfers in	-	15,916,465
Transfers (out)	-	(394,564)
<b>Total Other Financing Sources (Uses)</b>	-	15,521,901
Net Change in Fund Balances	-	24,837,950
<b>Fund Balances, Beginning of Year</b>		
<b>(as restated)</b>	-	59,168,954
<b>Fund Balances, End of Year</b>	\$ -	\$ 84,006,904

**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

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
*For the Eight Months Ended May 31, 2021*

*Page 1 of 3*

	<b>Mission Bend/4 Corners (CAD #6)</b>	<b>CAD Phase 2 Expansion</b>	<b>FACILITIES</b>	<b>Capital Projects 760</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 409,805	\$ -	\$ 14,103,160	\$ -
Other receivables	-	49,544	-	-
<b>Total Assets</b>	<u>\$ 409,805</u>	<u>\$ 49,544</u>	<u>\$ 14,103,160</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	77,134	-
Due to other funds	648	1,777,926	6,692	(1,374,593)
<b>Total Liabilities</b>	<u>648</u>	<u>1,777,926</u>	<u>83,826</u>	<u>(1,374,593)</u>
<b>Fund Balances</b>				
Restricted	409,158	(1,728,382)	14,019,332	1,374,594
<b>Total Fund Balances</b>	<u>409,158</u>	<u>(1,728,382)</u>	<u>14,019,332</u>	<u>1,374,594</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 409,806</u>	<u>\$ 49,544</u>	<u>\$ 14,103,158</u>	<u>\$ 1</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
*May 31, 2021*

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	<b>Mobility Project 2019</b>	<b>Drainage District Projects</b>	<b>DRAINAGE DISTRICT BONDS 2022</b>	<b>CAPITAL PROJECTS 766</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 9,846,626	\$ 19,719,252	\$ -	\$ 13,339,223
Other receivables	-	-	-	-
<b>Total Assets</b>	<u>\$ 9,846,626</u>	<u>\$ 19,719,252</u>	<u>\$ -</u>	<u>\$ 13,339,223</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	2,353,301	-	-	2,760,779
Due to other funds	3,413,258	50,585	2,278,857	-
<b>Total Liabilities</b>	<u>5,766,559</u>	<u>50,585</u>	<u>2,278,857</u>	<u>2,760,779</u>
<b>Fund Balances</b>				
Restricted	4,080,067	19,668,668	(2,278,857)	10,578,446
<b>Total Fund Balances</b>	<u>4,080,067</u>	<u>19,668,668</u>	<u>(2,278,857)</u>	<u>10,578,446</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,846,626</u>	<u>\$ 19,719,253</u>	<u>\$ -</u>	<u>\$ 13,339,225</u>



**FORT BEND COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS SUB-FUNDS**  
*May 31, 2021*

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	<b>2020A FBC TAX NOTES</b>	<b>PARKS-2020 BOND ELECTION</b>	<b>2021 FBC Tax Note</b>	<b>2021 County Bond Projects</b>	<b>Totals Capital Projects Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 9,539,224	\$ -	\$ 140,815	\$ -	\$ 67,098,105
Other receivables	-	-	-	-	49,544
<b>Total Assets</b>	<u>\$ 9,539,224</u>	<u>\$ -</u>	<u>\$ 140,815</u>	<u>\$ -</u>	<u>\$ 67,147,649</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	392,785	5,583,999
Due to other funds	-	60,908	-	2,708,193	8,922,474
<b>Total Liabilities</b>	<u>-</u>	<u>60,908</u>	<u>-</u>	<u>3,100,978</u>	<u>14,506,473</u>
<b>Fund Balances</b>					
Restricted	9,539,224	(60,907)	140,815	(3,100,978)	52,641,180
<b>Total Fund Balances</b>	<u>9,539,224</u>	<u>(60,907)</u>	<u>140,815</u>	<u>(3,100,978)</u>	<u>52,641,180</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,539,224</u>	<u>\$ 1</u>	<u>\$ 140,815</u>	<u>\$ -</u>	<u>\$ 67,147,653</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eight Months Ended May 31, 2021**

Page 1 of 3

	<b>Mission Bend/4 Corners (CAD #6)</b>	<b>CAD Phase 2 Expansion</b>	<b>FACILITIES</b>	<b>Capital Projects 760</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	521	32,030	14,082	5,292
Miscellaneous	-	99,600	-	12,038
<b>Total Revenues</b>	<u>521</u>	<u>131,630</u>	<u>14,082</u>	<u>17,330</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	31,416	131,011
Administration of justice	-	-	25,957	204,122
Construction and maintenance	43,580	8,666	-	3,344
Health and human services	-	-	9,758	1,004
Public safety	-	-	-	640,739
Parks and recreation	-	-	42,584	26,621
Libraries and education	-	-	14,899	-
<b>Capital Outlay</b>	485	-	2,672,349	4,362,905
<b>Debt Service:</b>				
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	1,844	-
<b>Total Expenditures</b>	<u>44,065</u>	<u>8,666</u>	<u>2,798,807</u>	<u>5,369,746</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(43,544)</u>	<u>122,964</u>	<u>(2,784,725)</u>	<u>(5,352,416)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
General obligation bonds issued	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Tax Notes issued	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(43,544)	122,964	(2,784,725)	(5,352,416)
<b>Fund Balances, Beginning of Year</b>	452,702	(1,851,346)	16,804,057	6,727,010
<b>Fund Balances, End of Year</b>	<u>\$ 409,158</u>	<u>\$ (1,728,382)</u>	<u>\$ 14,019,332</u>	<u>\$ 1,374,594</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eight Months Ended May 31, 2021**

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	<b>Mobility Project 2019</b>	<b>Drainage District Projects</b>	<b>DRAINAGE DISTRICT BONDS 2022</b>	<b>CAPITAL PROJECTS 766</b>
<b>Revenues</b>				
Intergovernmental	\$ 1,636,300	\$ -	\$ -	\$ -
Earnings on investments	28,872	13,441	-	14,042
Miscellaneous	-	-	-	231,751
<b>Total Revenues</b>	<u>1,665,172</u>	<u>13,441</u>	<u>-</u>	<u>245,793</u>
<b>Expenditures</b>				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	11,727,982	528,925	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
<b>Capital Outlay</b>	15,021,890	2,827,813	2,278,857	22,397,423
<b>Debt Service:</b>				
Interest and fiscal charges	-	265,489	-	-
Bond issuance costs	-	-	-	236,435
<b>Total Expenditures</b>	<u>26,749,872</u>	<u>3,622,227</u>	<u>2,278,857</u>	<u>22,633,858</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(25,084,700)</u>	<u>(3,608,786)</u>	<u>(2,278,857)</u>	<u>(22,388,065)</u>
<b>Other Financing Sources (Uses)</b>				
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	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>30,269,374</u>	<u>-</u>	<u>25,239,376</u>
Net Change in Fund Balances	(25,084,700)	26,660,588	(2,278,857)	2,851,311
<b>Fund Balances, Beginning of Year</b>	<u>29,164,767</u>	<u>(6,991,920)</u>	<u>-</u>	<u>7,727,135</u>
<b>Fund Balances, End of Year</b>	<u>\$ 4,080,067</u>	<u>\$ 19,668,668</u>	<u>\$ (2,278,857)</u>	<u>\$ 10,578,446</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS SUB-FUNDS**  
**For the Eight Months Ended May 31, 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
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,636,300
Earnings on investments	8,013	-	36	-	116,329
Miscellaneous	-	-	-	-	343,389
<b>Total Revenues</b>	<b>8,013</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>2,096,018</b>
<b>Expenditures</b>					
Current:					
General administration	-	-	-	-	162,427
Administration of justice	-	-	-	-	230,079
Construction and maintenance	-	208	-	7,712	12,320,417
Health and human services	-	-	-	-	10,762
Public safety	-	-	-	-	640,739
Parks and recreation	-	-	-	-	69,205
Libraries and education	-	-	-	-	14,899
<b>Capital Outlay</b>	<b>3,466,789</b>	<b>60,699</b>	<b>11,367,541</b>	<b>3,093,266</b>	<b>67,550,017</b>
<b>Debt Service:</b>					
Interest and fiscal charges	-	-	-	-	265,489
Bond issuance costs	-	-	81,680	-	319,959
<b>Total Expenditures</b>	<b>3,466,789</b>	<b>60,907</b>	<b>11,449,221</b>	<b>3,100,978</b>	<b>81,583,993</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(3,458,776)</b>	<b>(60,907)</b>	<b>(11,449,185)</b>	<b>(3,100,978)</b>	<b>(79,487,975)</b>
<b>Other Financing Sources (Uses)</b>					
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	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,998,000</b>	<b>-</b>	<b>11,590,000</b>	<b>-</b>	<b>80,096,750</b>
Net Change in Fund Balances	9,539,224	(60,907)	140,815	(3,100,978)	608,775
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,032,405</b>
<b>Fund Balances, End of Year</b>	<b>\$ 9,539,224</b>	<b>\$ (60,907)</b>	<b>\$ 140,815</b>	<b>\$ (3,100,978)</b>	<b>\$ 52,641,180</b>

## **BUDGETARY SCHEDULES**

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**For the Eight Months Ended May 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 261,359,511	\$ 261,359,511	\$ 258,057,400	\$ (3,302,111)	99%
Fines and fees	32,133,418	32,359,933	18,088,250	(14,271,683)	56%
Intergovernmental	6,491,435	6,491,435	2,269,763	(4,221,672)	35%
Earnings on investments	2,864,302	2,864,302	532,028	(2,332,274)	19%
Miscellaneous	2,723,757	3,120,066	2,486,637	(633,429)	80%
<b>Total Revenues</b>	<b>305,572,423</b>	<b>306,195,247</b>	<b>281,434,078</b>	<b>(24,761,169)</b>	<b>92%</b>
<b>Expenditures</b>					
Current:					
General administration	61,933,577	61,747,010	40,166,928	21,580,082	65%
Financial administration	10,351,663	13,851,595	6,903,499	6,948,096	50%
Administration of justice	85,202,025	84,720,324	54,657,974	30,062,350	65%
Construction and maintenance	3,907,296	3,945,194	1,982,887	1,962,307	50%
Health and human services	34,666,363	32,230,329	17,907,007	14,323,322	56%
Cooperative services	1,210,845	1,210,845	886,264	324,581	73%
Public safety	55,428,501	55,115,528	33,066,849	22,048,679	60%
Parks and recreation	4,376,924	4,410,410	2,538,092	1,872,318	58%
Libraries and education	19,582,902	19,434,085	12,000,737	7,433,348	62%
<b>Capital Outlay</b>	<b>367,600</b>	<b>801,500</b>	<b>3,001,590</b>	<b>(2,200,090)</b>	<b>374%</b>
<b>Total Expenditures</b>	<b>277,027,696</b>	<b>277,466,820</b>	<b>173,111,827</b>	<b>104,354,993</b>	<b>62%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>28,544,727</b>	<b>28,728,427</b>	<b>108,322,251</b>	<b>79,593,824</b>	
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	101,598	101,598	
Transfers (out)	(23,353,714)	(23,353,714)	(15,725,097)	7,628,617	
<b>Total Other Financing Sources (Uses)</b>	<b>(23,353,714)</b>	<b>(23,353,714)</b>	<b>(15,623,499)</b>	<b>7,730,215</b>	
<b>Net Change in Fund Balances - budgetary basis</b>	<b>5,191,013</b>	<b>5,374,713</b>	<b>92,698,752</b>	<b>87,324,039</b>	
<b>Net adjustment to reflect operations in accordance with GAAP (a)</b>			<b>(9,673,139)</b>		
<b>Fund Balances, Beginning of Year</b>	<b>84,597,554</b>	<b>84,597,554</b>	<b>84,597,554</b>		
<b>Fund Balances, End of Year</b>	<b>\$ 89,788,567</b>	<b>\$ 89,972,267</b>	<b>\$ 167,623,167</b>	<b>\$ 77,650,900</b>	

(a) See reconciliation on following page.

**FORT BEND COUNTY, TEXAS****NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eight Months Ended May 31, 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.

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
<b>General Fund</b>			
Revenues	\$ 281,434,078	\$ 29,852,445	\$ 311,286,523
Expenditures	173,111,827	39,525,584	212,637,411
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	108,322,251	(9,673,139)	98,649,112
<b>Other Financing Sources (Uses)</b>			
Transfers in	101,598		101,598
Transfers (out)	(15,725,097)		(15,725,097)
<b>Total Other Financing Sources (Uses)</b>	(15,623,499)		(15,623,499)
<b>Net Change in Fund Balance</b>	92,698,752	(9,673,139)	83,025,613
<b>Fund Balance, Beginning of Year</b>			84,597,554
<b>Fund Balance, End of Year</b>			<u>\$ 167,623,167</u>

**FORT BEND COUNTY, TEXAS****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Eight Months Ended May 31, 2021*

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 59,621,515	\$ 59,621,515	\$ 59,014,626	\$ (606,889)	99%
Intergovernmental	830,000	830,000	12,474,080	11,644,080	1503%
Earnings on investments	358,017	358,017	26,105	(331,912)	7%
Miscellaneous	1,047,048	1,047,048	523,524	(523,524)	50%
<b>Total Revenues</b>	<b>61,856,580</b>	<b>61,856,580</b>	<b>72,038,335</b>	<b>10,181,755</b>	<b>116%</b>
<b>Expenditures</b>					
<b>Capital Outlay</b>	-	-	173,229	(173,229)	
<b>Debt Service:</b>					
Principal	39,653,580	39,653,580	37,364,432	2,289,148	94%
Interest and fiscal charges	26,411,469	26,411,469	13,006,214	13,405,255	49%
Debt issuance costs	-	-	75,600	(75,600)	
<b>Total Expenditures</b>	<b>66,065,049</b>	<b>66,065,049</b>	<b>50,619,475</b>	<b>15,445,574</b>	<b>77%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,208,469)</b>	<b>(4,208,469)</b>	<b>21,418,860</b>	<b>25,627,329</b>	
<b>Other Financing Sources (Uses)</b>					
Issuance of leases	-	-	173,229	173,229	
Transfers in	-	-	101,598	101,598	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>274,827</b>	<b>274,827</b>	
<b>Net Change in Fund Balances - Budgetary Basis</b>	<b>(4,208,469)</b>	<b>(4,208,469)</b>	<b>21,693,687</b>	<b>25,902,156</b>	
<b>Fund Balances, Beginning of Year</b>	<b>5,915,629</b>	<b>5,915,629</b>	<b>5,915,629</b>	<b>-</b>	
<b>Fund Balances, End of Year</b>	<b>\$ 1,707,160</b>	<b>\$ 1,707,160</b>	<b>\$ 27,609,316</b>	<b>\$ 25,902,156</b>	

**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 Eight Months Ended May 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 11,425,353	\$ 11,425,353	\$ 11,187,476	\$ (237,877)	98%
Fines and fees	7,030,637	7,030,637	3,720,111	(3,310,526)	53%
Intergovernmental	303,802	303,802	131,237	(172,565)	43%
Earnings on investments	202,359	202,359	13,769	(188,590)	7%
Miscellaneous	336,781	336,781	130,241	(206,540)	39%
<b>Total Revenues</b>	<b>19,298,932</b>	<b>19,298,932</b>	<b>15,182,834</b>	<b>(4,116,098)</b>	<b>79%</b>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	10,631,583	10,631,583	6,561,294	4,070,289	62%
Operating costs	13,317,703	13,317,703	7,306,846	6,010,857	55%
Information technology costs	12,024	12,024	3,743	8,281	31%
Capital acquisitions	142,100	142,100	10,774	131,326	8%
<b>Total Expenditures</b>	<b>24,103,410</b>	<b>24,103,410</b>	<b>13,882,657</b>	<b>10,220,753</b>	<b>58%</b>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	1,300,177	6,104,655	
<b>Net Adjustment to Reflect Operations</b>	-	-	-	-	
<b>Fund Balances, Beginning of Year</b>	<b>11,204,319</b>	<b>11,204,319</b>	<b>11,204,319</b>	<b>-</b>	
<b>Fund Balances, End of Year</b>	<b>\$ 6,399,841</b>	<b>\$ 6,399,841</b>	<b>\$ 12,504,496</b>	<b>\$ 6,104,655</b>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 15,182,834	\$ -	\$ 15,182,834
Expenditures	13,882,657	-	13,882,657
<b>Net Change in Fund Balance</b>	<b>1,300,177</b>	<b>-</b>	<b>1,300,177</b>
<b>Fund Balance, Beginning of Year</b>			<b>11,204,319</b>
<b>Fund Balance, End of Year</b>			<b>\$ 12,504,496</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL**  
**DRAINAGE DISTRICT - BUDGETARY BASIS**  
**For the Eight Months Ended May 31, 2021**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance from Final Positive (Negative)</b>	<b>Percentage Actual of Amended Budget</b>
<b>Revenues</b>					
Property taxes	\$ 9,785,836	\$ 9,785,836	\$ 9,513,439	\$ (272,397)	97%
Earnings on investments	275,314	275,314	10,948	(264,366)	4%
Miscellaneous	245,837	245,837	177,123	(68,714)	72%
<b>Total Revenues</b>	<u>10,306,987</u>	<u>10,306,987</u>	<u>9,701,510</u>	<u>(605,477)</u>	<u>94%</u>
<b>Expenditures</b>					
Current:					
Salaries and personnel costs	9,464,598	6,274,590	3,621,373	2,653,217	58%
Operating costs	-	2,884,316	1,094,207	1,790,109	38%
Information technology costs	-	4,550	2,930	1,620	64%
Capital acquisitions	-	301,142	11,042	290,100	4%
<b>Total Expenditures</b>	<u>9,464,598</u>	<u>9,464,598</u>	<u>4,729,552</u>	<u>4,735,046</u>	<u>50%</u>
Net Change in Fund Balances - Budgetary Basis	842,389	842,389	4,971,958	4,129,569	
<b>Net Adjustment to Reflect Operations in Accordance with GAAP</b>	-	-	189,949	-	
<b>Fund Balances, Beginning of Year</b>	<u>14,350,523</u>	<u>14,350,523</u>	<u>14,350,523</u>	<u>-</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 15,192,912</u>	<u>\$ 15,192,912</u>	<u>\$ 19,512,430</u>	<u>\$ 4,319,518</u>	

	<b>Actual Amounts Budgetary Basis</b>	<b>Actual Multi-Year</b>	<b>Actual Amounts GAAP Basis</b>
Revenues	\$ 9,701,510	\$ 21,253,445	\$ 30,954,955
Expenditures	<u>4,729,552</u>	<u>21,063,496</u>	<u>25,793,048</u>
<b>Net Change in Fund Balance</b>	4,971,958	189,949	5,161,907
<b>Fund Balance, Beginning of Year</b>			<u>14,350,523</u>
<b>Fund Balance, End of Year</b>			<u>\$ 19,512,430</u>

**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**  
*May 31, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ (4,697,270)	\$ 10,021,040	\$ 5,323,770
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	3,770,093	641,629	4,411,722
Total Current Assets	<u>(927,177)</u>	<u>12,362,604</u>	<u>11,435,427</u>
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	563,149	-	563,149
Total Noncurrent Assets	<u>563,149</u>	<u>-</u>	<u>563,149</u>
<b>Total Assets</b>	<u>(364,028)</u>	<u>12,362,604</u>	<u>11,998,576</u>
<b>Liabilities</b>			
Current Liabilities:			
Benefits payable	-	3,284,623	3,284,623
Due to other funds	27,528	9,148	36,676
Total Current Liabilities	<u>27,528</u>	<u>3,293,771</u>	<u>3,321,299</u>
Noncurrent Liabilities:			
Benefits payable, long-term portion	8,233,558	-	8,233,558
Total Noncurrent Liabilities	<u>8,233,558</u>	<u>-</u>	<u>8,233,558</u>
<b>Total Liabilities</b>	<u>8,261,086</u>	<u>3,293,771</u>	<u>11,554,857</u>
<b>Net Position</b>			
Net investment in capital assets	563,149	-	563,149
Unrestricted	<u>(9,188,264)</u>	<u>9,068,833</u>	<u>(119,431)</u>
<b>Total Net Position</b>	<u>\$ (8,625,115)</u>	<u>\$ 9,068,833</u>	<u>\$ 443,718</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION (DEFICIT)**  
**INTERNAL SERVICE FUNDS**  
*For the Eight Months Ended May 31, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for services	\$ 30,989,272	\$ 5,662,452	\$ 36,651,724
<b>Total Operating Revenues</b>	<u>30,989,272</u>	<u>5,662,452</u>	<u>36,651,724</u>
<b>Operating Expenses</b>			
Contractual services	732,903	576,259	1,309,162
Benefits provided	34,830,818	3,164,630	37,995,448
Depreciation	21,141	-	21,141
<b>Total Operating Expenses</b>	<u>35,584,862</u>	<u>3,740,889</u>	<u>39,325,751</u>
<b>Operating Income (Loss)</b>	(4,595,590)	1,921,563	(2,674,027)
<b>Non-Operating Revenues</b>			
Earnings on investments	3,108	-	3,108
<b>Total Non-Operating Revenues</b>	<u>3,108</u>	<u>-</u>	<u>3,108</u>
Change in Net Position	(4,592,482)	1,921,563	(2,670,919)
<b>Total Net (Deficit), Beginning of Year</b>	<u>(4,032,633)</u>	<u>7,147,270</u>	<u>3,114,637</u>
<b>Total Net Position, End of Year</b>	<u>\$ (8,625,115)</u>	<u>\$ 9,068,833</u>	<u>\$ 443,718</u>

**FORT BEND COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Eight Months Ended May 31, 2021*

	<b>Employee Benefits</b>	<b>Other Self- Funded Insurance</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Charges for services	\$ 34,097,348	\$ 4,196,503	\$ 38,293,851
Payment of benefits	(34,830,818)	(3,164,630)	(37,995,448)
Payments for services	<u>(705,375)</u>	<u>(580,282)</u>	<u>(1,285,657)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(1,438,845)</u>	<u>451,591</u>	<u>(987,254)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest earned on investments	<u>3,108</u>	<u>-</u>	<u>3,108</u>
<b>Net Cash Provided by Investing Activities</b>	<u>3,108</u>	<u>-</u>	<u>3,108</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(1,454,196)	451,591	(1,002,605)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>(3,243,074)</u>	<u>9,569,449</u>	<u>6,326,375</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ (4,697,270)</u>	<u>\$ 10,021,040</u>	<u>\$ 5,323,770</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ (4,595,590)	\$ 1,921,563	\$ (2,674,027)
Adjustments to operations:			
Depreciation	21,141	-	21,141
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	3,108,076	(1,465,949)	1,642,127
Increase (Decrease) in due to other funds	<u>27,528</u>	<u>(4,023)</u>	<u>23,505</u>
<b>Total Adjustments</b>	<u>3,156,745</u>	<u>(1,469,972)</u>	<u>1,686,773</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (1,438,845)</u>	<u>\$ 451,591</u>	<u>\$ (987,254)</u>

## **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**  
*May 31, 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
<b>Assets</b>					
Cash and cash equivalents	\$ 8,345	\$ 103,011,086	\$ 39,224,765	\$ 23,217	\$ 142,267,413
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	-	215,106,224	141,788,639	-	356,894,863
<b>Total Assets</b>	<u>8,345</u>	<u>379,236,682</u>	<u>198,434,561</u>	<u>23,217</u>	<u>577,702,805</u>
<b>Resources</b>					
Deferred charges-debt refunding	-	3,924,250	-	-	3,924,250
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>3,924,250</u>	<u>-</u>	<u>-</u>	<u>3,924,250</u>
<b>Liabilities</b>					
Accounts payable and accrued expenses	-	-	-	-	-
Retainage payable	-	18,051	101,277	-	119,328
Due to primary government	-	2,396,022	4,611,793	-	7,007,815
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
<b>Total Liabilities</b>	<u>-</u>	<u>239,785,233</u>	<u>173,497,831</u>	<u>-</u>	<u>413,283,064</u>
<b>Net Position (Deficit)</b>					
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	8,345	97,608,786	37,999,262	23,217	135,639,610
<b>Total Net Position (Deficit)</b>	<u>\$ 8,345</u>	<u>\$ 143,375,699</u>	<u>\$ 24,936,730</u>	<u>\$ 23,217</u>	<u>\$ 168,343,991</u>

**FORT BEND COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET**  
**POSITION (DEFICIT)**  
**COMPONENT UNITS**  
**For the Eight Months Ended May 31, 2021**

Page 1 of 2

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
<b>Fort Bend County Toll Road Authority</b>			
Toll road operations	\$ 11,679,628	\$ 22,338,873	\$ -
Interest on long-term debt	4,957,275	-	-
Debt service fees	24,000	-	-
<b>Total Fort Bend County Toll Road Authority</b>	<b>16,660,903</b>	<b>22,338,873</b>	<b>-</b>
<b>Fort Bend Grand Parkway Toll Road Authority</b>			
Toll road operations	9,101,221	15,016,862	-
Interest on long-term debt	3,590,100	-	-
Debt service fees	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	<b>12,691,321</b>	<b>15,016,862</b>	<b>-</b>
<b>Fort Bend County Industrial Development Corporation</b>			
General administration	12,500	-	-
<b>Total Fort Bend County Industrial Development Corporation</b>	<b>12,500</b>	<b>-</b>	<b>-</b>
<b>Totals Component Units</b>	<b>\$ 29,364,724</b>	<b>\$ 37,355,735</b>	<b>\$ -</b>
<b>General Revenues:</b>			
Property Taxes			
Earnings on investments			
<b>Total General Revenues</b>			
Changes in Net Position (Deficit)			
<b>Net Position (Deficit), Beginning of Year</b>			
<b>Net Position (Deficit), End of Year</b>			

**FORT BEND COUNTY, TEXAS**

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)****COMPONENT UNITS***For the Eight 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
<b>Fort Bend County Toll Road Authority</b>					
Toll road operations	\$ -	\$ 10,659,245	\$ -	\$ -	\$ 10,659,245
Interest on long-term debt	-	(4,957,275)	-	-	(4,957,275)
Debt service fees	-	(24,000)	-	-	(24,000)
<b>Total Fort Bend County Toll Road Authority</b>	-	5,677,970	-	-	5,677,970
<b>Fort Bend Grand Parkway Toll Road Authority</b>					
Toll road operations	-	-	5,915,641	-	5,915,641
Interest on long-term debt	-	-	(3,590,100)	-	(3,590,100)
Debt service fees	-	-	-	-	-
<b>Total Fort Bend Grand Parkway Toll Road Authority</b>	-	-	2,325,541	-	2,325,541
<b>Fort Bend County Industrial Development Corporation</b>					
General administration	-	-	-	(12,500)	(12,500)
<b>Total Fort Bend County Industrial Development Corporation</b>	-	-	-	(12,500)	(12,500)
<b>Totals Component Units</b>	-	5,677,970	2,325,541	(12,500)	7,991,011
<b>General Revenues:</b>					
Property Taxes					-
Earnings on investments	10	89,018	36,500	33	125,561
<b>Total General Revenues</b>	10	89,018	36,500	33	125,561
Changes in Net Position (Deficit)	10	5,766,988	2,362,041	(12,467)	8,116,572
<b>Net Position (Deficit), Beginning of Year</b>	8,336	137,608,710	22,574,689	35,684	160,227,419
<b>Net Position (Deficit), End of Year</b>	\$ 8,345	\$ 143,375,699	\$ 24,936,730	\$ 23,217	\$ 168,343,991



## **UNAUDITED STATISTICAL SECTION**

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

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	Fiscal Year				
	2012	2013	2014	2015	2016
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>279,758,358</b>	<b>304,760,708</b>	<b>318,304,292</b>	<b>344,366,239</b>	<b>377,500,730</b>
<b>Expenditures</b>					
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
<b>Capital Outlay</b>	<b>44,845,671</b>	<b>57,223,885</b>	<b>40,964,586</b>	<b>28,911,628</b>	<b>61,611,363</b>
<b>Debt Service:</b>					
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
<b>Total Expenditures</b>	<b>309,914,574</b>	<b>326,756,674</b>	<b>329,255,095</b>	<b>360,100,448</b>	<b>407,345,198</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(30,156,216)</b>	<b>(21,995,966)</b>	<b>(10,950,803)</b>	<b>(15,734,209)</b>	<b>(29,844,468)</b>
<b>Other Financing Sources (Uses)</b>					
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	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>65,546,639</b>	<b>-</b>	<b>(2,685,887)</b>	<b>40,972,653</b>	<b>114,372,077</b>
<b>Net Change in Fund Balances</b>	<b>\$ 35,390,423</b>	<b>\$ (21,995,966)</b>	<b>\$ (13,636,690)</b>	<b>\$ 25,238,444</b>	<b>\$ 84,527,609</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>10.89%</b>	<b>12.01%</b>	<b>11.15%</b>	<b>9.40%</b>	<b>9.83%</b>

**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				Eight Months Ended May 31,
	2017	2018	2019	2020	2021
<b>Revenues</b>					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 337,772,941
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	7,146,144
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	28,779,713
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	151,346,917
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,379,864
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	12,211,886
<b>Total Revenues</b>	<b>406,970,399</b>	<b>424,523,269</b>	<b>466,602,337</b>	<b>546,692,991</b>	<b>538,637,465</b>
<b>Expenditures</b>					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	43,940,731
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	6,909,931
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	71,810,885
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	34,918,169
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	128,689,299
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	886,264
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	43,302,482
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	2,607,297
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	12,022,488
<b>Capital Outlay</b>	<b>66,540,199</b>	<b>78,787,370</b>	<b>80,497,157</b>	<b>101,302,683</b>	<b>92,622,179</b>
<b>Debt Service:</b>					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	37,364,432
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	13,271,703
Bond issuance costs	599,813	558,469	355,887	1,094,531	395,559
<b>Total Expenditures</b>	<b>468,173,832</b>	<b>519,341,967</b>	<b>528,220,612</b>	<b>615,351,821</b>	<b>488,741,419</b>
<b>(Deficiency) of Revenues</b>					
<b>(Under) Expenditures</b>	<b>(61,203,433)</b>	<b>(94,818,698)</b>	<b>(61,618,275)</b>	<b>(68,658,830)</b>	<b>49,896,046</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	16,119,661
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(16,119,661)
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
<b>Total Other Financing Sources (Uses)</b>	<b>76,324,879</b>	<b>65,781,224</b>	<b>41,554,883</b>	<b>115,732,085</b>	<b>80,269,979</b>
<b>Net Change in Fund Balances</b>	<b>\$ 15,121,446</b>	<b>\$ (29,037,474)</b>	<b>\$ (20,063,392)</b>	<b>\$ 47,073,255</b>	<b>\$ 130,166,025</b>
<b>Debt Service as a Percentage of</b>					
<b>Noncapital Expenditures</b>	<b>10.04%</b>	<b>10.90%</b>	<b>11.23%</b>	<b>12.98%</b>	<b>12.78%</b>