

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

For the Nine Months Ended June 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

Robert Ed Sturdivant
County Auditor

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April 13, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the nine months ending June 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 measurable 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 cursive script, appearing to read "Robert Ed Sturdivant".

Ed Sturdivant
County Auditor
Fort Bend County, Texas

FORT BEND COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

June 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	\$ 147,644,414	\$ 27,777,634	\$ 56,818,693	\$ 109,798,446	\$ 87,475,661	\$ 429,514,848
Taxes receivable, net	8,222,303	1,062,876	-	-	1,185,225	10,470,404
Grants receivable	7,148,760	-	-	-	9,127,563	16,276,323
Fines and fees receivable	38,781,635	-	-	-	-	38,781,635
Other receivables	1,355,259	29,206,257	12,451,071	-	27,040	43,039,627
Due from other funds	9,265,168	-	-	-	571,272	9,836,440
Due from component units	7,519,979	-	-	-	-	7,519,979
Prepaid items	(43,591)	-	-	-	503	(43,088)
Total Assets	<u>\$ 219,893,927</u>	<u>\$ 58,046,767</u>	<u>\$ 69,269,764</u>	<u>\$ 109,798,446</u>	<u>\$ 98,387,264</u>	<u>\$ 555,396,168</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 2,652,867	\$ -	\$ -	\$ -	\$ -	\$ 2,652,867
Accrued payroll	6,819,734	-	-	-	-	6,819,734
Retainage payable	47,578	-	5,770,820	-	337,986	6,156,384
Due to other funds	540,446	-	6,313,821	469,469	7,229,542	14,553,278
Due to other governments	(317,113)	-	-	-	6,154,051	5,836,938
Unearned revenues	4,130,553	-	-	109,328,977	-	113,459,530
Total Liabilities	<u>13,874,065</u>	<u>-</u>	<u>12,084,641</u>	<u>109,798,446</u>	<u>13,721,579</u>	<u>149,478,731</u>
Deferred Inflows of Resources						
Unavailable revenue-property taxes	8,222,303	1,062,876	-	-	1,185,225	10,470,404
Unavailable revenue-other	38,781,635	29,206,257	12,385,086	-	-	80,372,978
Total Deferred Inflows of Resources	<u>47,003,938</u>	<u>30,269,133</u>	<u>12,385,086</u>	<u>-</u>	<u>1,185,225</u>	<u>90,843,382</u>
Fund Balances						
Nonspendable	(43,591)	-	-	-	503	(43,088)
Restricted	302,846	27,777,634	44,800,037	-	83,479,957	156,360,474
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	135,170,896	-	-	-	-	135,170,896
Total Fund Balances	<u>159,015,924</u>	<u>27,777,634</u>	<u>44,800,037</u>	<u>-</u>	<u>83,480,460</u>	<u>315,074,055</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 219,893,927</u>	<u>\$ 58,046,767</u>	<u>\$ 69,269,764</u>	<u>\$ 109,798,446</u>	<u>\$ 98,387,264</u>	<u>\$ 555,396,168</u>

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

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 258,869,958	\$ 59,200,568	\$ -	\$ -	\$ 20,766,463	\$ 338,836,989
Sales taxes	-	-	-	-	8,409,778	8,409,778
Fines and fees	29,378,653	-	-	-	8,963,520	38,342,173
Intergovernmental	27,064,246	12,474,080	1,786,300	86,914,837	37,107,414	165,346,877
Earnings on investments	1,163,697	28,657	126,263	66,160	107,323	1,492,100
Miscellaneous	11,626,030	523,524	648,729	-	1,244,080	14,042,363
Total Revenues	<u>328,102,584</u>	<u>72,226,829</u>	<u>2,561,292</u>	<u>86,980,997</u>	<u>76,598,578</u>	<u>566,470,280</u>
Expenditures						
Current:						
General administration	46,185,923	-	162,427	-	1,337,100	47,685,450
Financial administration	7,763,458	-	-	-	6,432	7,769,890
Administration of justice	63,016,762	-	230,079	-	17,349,297	80,596,138
Construction and maintenance	2,806,768	-	16,370,560	-	22,755,599	41,932,927
Health and human services	49,379,515	-	11,287	86,395,735	4,053,773	139,840,310
Cooperative services	951,361	-	-	-	-	951,361
Public safety	47,115,441	-	663,322	-	374,599	48,153,362
Parks and recreation	2,832,268	-	73,183	-	-	2,905,451
Libraries and education	13,417,950	-	16,789	-	10,110	13,444,849
Capital Outlay	4,591,270	100,313,229	71,777,315	585,262	21,922,067	199,189,143
Debt Service:						
Principal	-	37,382,382	-	-	-	37,382,382
Interest and fiscal charges	-	13,008,437	265,489	-	-	13,273,926
Debt issuance costs	-	75,600	319,959	-	-	395,559
Total Expenditures	<u>238,060,716</u>	<u>150,779,648</u>	<u>89,890,410</u>	<u>86,980,997</u>	<u>67,808,977</u>	<u>633,520,748</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>90,041,868</u>	<u>(78,552,819)</u>	<u>(87,329,118)</u>	<u>-</u>	<u>8,789,601</u>	<u>(67,050,468)</u>
Other Financing Sources (Uses)						
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	-	100,313,229	-	-	-	100,313,229
Total Other Financing Sources (Uses)	<u>(15,623,499)</u>	<u>100,414,827</u>	<u>80,096,750</u>	<u>-</u>	<u>15,521,901</u>	<u>180,409,979</u>
Net Change in Fund Balances	74,418,369	21,862,008	(7,232,368)	-	24,311,502	113,359,511
Fund Balances, Beginning of Year, as restated	<u>84,597,555</u>	<u>5,915,626</u>	<u>52,032,405</u>	<u>-</u>	<u>59,168,958</u>	<u>201,714,544</u>
Fund Balances, End of Year	<u>\$ 159,015,924</u>	<u>\$ 27,777,634</u>	<u>\$ 44,800,037</u>	<u>\$ -</u>	<u>\$ 83,480,460</u>	<u>\$ 315,074,055</u>

**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
June 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	\$ 22,927,697	\$ 6,136,697	\$ 7,876,273	\$ 13,809,290	\$ 12,190,948
Taxes receivable, net	-	-	-	815,012	370,213
Grants receivable	-	-	32,173	-	8,591,635
Other receivables	11,020	-	7,535	8,485	-
Due from other funds	-	-	-	55,350	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 22,938,717	\$ 6,136,697	\$ 7,915,981	\$ 14,688,137	\$ 21,152,796
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	337,984
Due to other funds	515,576	-	2,384,243	2,247,832	1,160,584
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	515,576	-	2,384,243	2,247,832	1,498,568
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	815,012	370,213
Total Deferred Inflows of Resources	-	-	-	815,012	370,213
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	22,423,141	6,136,697	5,531,738	11,625,293	19,284,015
Total Fund Balances	22,423,141	6,136,697	5,531,738	11,625,293	19,284,015
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 22,938,717	\$ 6,136,697	\$ 7,915,981	\$ 14,688,137	\$ 21,152,796

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 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	\$ 1,255,576	\$ 4,618	\$ 16,722	\$ 1,314,528	\$ 479,870
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	38,999	2,095
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,255,576</u>	<u>\$ 4,618</u>	<u>\$ 16,722</u>	<u>\$ 1,353,527</u>	<u>\$ 481,965</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	1,548	29,412	(14,232)
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,548</u>	<u>29,412</u>	<u>(14,232)</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	1,255,576	4,618	15,174	1,324,115	496,197
Total Fund Balances	<u>1,255,576</u>	<u>4,618</u>	<u>15,174</u>	<u>1,324,115</u>	<u>496,197</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,255,576</u>	<u>\$ 4,618</u>	<u>\$ 16,722</u>	<u>\$ 1,353,527</u>	<u>\$ 481,965</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 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	\$ 9,640	\$ 101,961	\$ 150,086	\$ 55,792	\$ 213,264
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,256	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 9,640</u>	<u>\$ 101,961</u>	<u>\$ 151,342</u>	<u>\$ 55,792</u>	<u>\$ 213,264</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	50	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>50</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	9,640	101,911	151,342	55,792	213,264
Total Fund Balances	<u>9,640</u>	<u>101,911</u>	<u>151,342</u>	<u>55,792</u>	<u>213,264</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,640</u>	<u>\$ 101,961</u>	<u>\$ 151,342</u>	<u>\$ 55,792</u>	<u>\$ 213,264</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
June 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	\$ 42,853	\$ 4,694	\$ 8,160	\$ 240,644	\$ 4,911,270
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	68	-	-	-	216,392
Prepaid items	-	-	-	-	503
Total Assets	<u>\$ 42,921</u>	<u>\$ 4,694</u>	<u>\$ 8,160</u>	<u>\$ 240,644</u>	<u>\$ 5,128,165</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	178	-	-	1,602	31,697
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>178</u>	<u>-</u>	<u>-</u>	<u>1,602</u>	<u>31,697</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	-	-	-	-	503
Restricted	42,743	4,694	8,160	239,042	5,095,965
Total Fund Balances	<u>42,743</u>	<u>4,694</u>	<u>8,160</u>	<u>239,042</u>	<u>5,096,468</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 42,921</u>	<u>\$ 4,694</u>	<u>\$ 8,160</u>	<u>\$ 240,644</u>	<u>\$ 5,128,165</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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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	\$ 112,102	\$ 262,714	\$ 6,789,002	\$ 20,364	\$ 256,045
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 112,102</u>	<u>\$ 262,714</u>	<u>\$ 6,789,002</u>	<u>\$ 20,364</u>	<u>\$ 256,045</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	8,578	7,476	-	-
Due to other governments	-	-	4,073,769	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>8,578</u>	<u>4,081,245</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	112,102	254,136	2,707,757	20,364	256,045
Total Fund Balances	<u>112,102</u>	<u>254,136</u>	<u>2,707,757</u>	<u>20,364</u>	<u>256,045</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 112,102</u>	<u>\$ 262,714</u>	<u>\$ 6,789,002</u>	<u>\$ 20,364</u>	<u>\$ 256,045</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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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
Assets					
Cash and cash equivalents	\$ 409,347	\$ 119,424	\$ (184,778)	\$ 61	\$ 212,432
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	24,393	445,649	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 143,817</u>	<u>\$ 260,871</u>	<u>\$ 61</u>	<u>\$ 212,432</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	5,764	122,509	-	37,814
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>5,764</u>	<u>122,509</u>	<u>-</u>	<u>37,814</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	409,347	138,053	138,362	61	174,618
Total Fund Balances	<u>409,347</u>	<u>138,053</u>	<u>138,362</u>	<u>61</u>	<u>174,618</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 143,817</u>	<u>\$ 260,871</u>	<u>\$ 61</u>	<u>\$ 212,432</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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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
Assets					
Cash and cash equivalents	\$ 78,044	\$ 108,333	\$ 665,305	\$ 1,571,267	\$ 3,198,124
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	33,713	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	89,746	167,366
Prepaid items	-	-	-	-	-
Total Assets	\$ 78,044	\$ 108,333	\$ 699,018	\$ 1,661,013	\$ 3,365,490
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	2,063	858	374,822	19,599	264,561
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	2,063	858	374,822	19,599	264,561
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	75,981	107,475	324,196	1,641,414	3,100,929
Total Fund Balances	75,981	107,475	324,196	1,641,414	3,100,929
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 78,044	\$ 108,333	\$ 699,018	\$ 1,661,013	\$ 3,365,490

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

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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,107,292	\$ 87,475,661
Taxes receivable, net	-	1,185,225
Grants receivable	-	9,127,563
Other receivables	-	27,040
Due from other funds	-	571,272
Prepaid items	-	503
Total Assets	\$ 2,107,292	\$ 98,387,264
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
Retainage payable	-	337,984
Due to other funds	27,010	7,229,544
Due to other governments	2,080,282	6,154,051
Unearned revenues	-	-
Total Liabilities	2,107,292	13,721,579
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,185,225
Total Deferred Inflows of Resources	-	1,185,225
Fund Balances:		
Nonspendable	-	503
Restricted	-	83,479,957
Total Fund Balances	-	83,480,460
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,107,292	\$ 98,387,264

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 2021

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 11,222,703	\$ 9,543,760
Sales taxes	8,409,778	-	-	-	-
Fines and fees	-	-	-	4,529,061	-
Intergovernmental	-	2,033,561	92,465	131,237	22,116,143
Earnings on investments	20,629	5,403	16,191	15,811	11,787
Miscellaneous	-	-	9,085	135,928	178,009
Total Revenues	8,430,407	2,038,964	117,741	16,034,740	31,849,699
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	10,950,250	-	-
Construction and maintenance	1,785,843	-	-	15,613,766	5,355,990
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	9,290	-	60,513	-	21,560,217
Total Expenditures	1,795,133	-	11,010,763	15,613,766	26,916,207
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	6,635,274	2,038,964	(10,893,022)	420,974	4,933,492
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	 6,635,274	 2,038,964	 4,623,879	 420,974	 4,933,492
Fund Balances, Beginning of Year	15,787,867	4,097,733	907,859	11,204,319	14,350,523
Fund Balances, End of Year	\$ 22,423,141	\$ 6,136,697	\$ 5,531,738	\$ 11,625,293	\$ 19,284,015

FORT BEND COUNTY, TEXAS
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	-	-	-	312,911	78,055
Fines and fees	66,631	-	-	-	16,460
Intergovernmental	2,108	5	29	1,736	590
Earnings on investments	-	-	17,563	-	61,591
Miscellaneous	<u>68,739</u>	<u>5</u>	<u>17,592</u>	<u>314,647</u>	<u>156,696</u>
Total Revenues					
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	316,699	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	27,747	-	-
Public safety	-	-	-	-	70,838
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,670</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>27,747</u>	<u>316,699</u>	<u>103,508</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	68,739	5	(10,155)	(2,052)	53,188
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	68,739	5	(10,155)	(2,052)	53,188
Fund Balances, Beginning of Year	<u>1,186,837</u>	<u>4,613</u>	<u>25,329</u>	<u>1,326,167</u>	<u>443,009</u>
Fund Balances, End of Year	<u>\$ 1,255,576</u>	<u>\$ 4,618</u>	<u>\$ 15,174</u>	<u>\$ 1,324,115</u>	<u>\$ 496,197</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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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	-	-	10,081	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	12	164	217	79	-
Miscellaneous	-	3,581	-	-	8,703
Total Revenues	12	3,745	10,298	79	8,703
Expenditures					
Current:					
General administration	565	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	1
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	10,111	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	564	10,111	-	1	1
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(552)	(6,366)	10,298	78	8,702
Other Financing Sources (Uses)					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	5,000	-	-	-	-
Net Change in Fund Balances	4,448	(6,366)	10,298	78	8,702
Fund Balances, Beginning of Year	5,192	108,277	141,044	55,714	204,562
Fund Balances, End of Year	\$ 9,640	\$ 101,911	\$ 151,342	\$ 55,792	\$ 213,264

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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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	1,747	-	-	-	1,796,105
Intergovernmental	-	-	-	74,667	-
Earnings on investments	-	6	11	430	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,747</u>	<u>6</u>	<u>11</u>	<u>75,097</u>	<u>1,796,105</u>
Expenditures					
Current:					
General administration	-	-	-	49,274	783,957
Financial administration	-	-	-	-	-
Administration of justice	1,935	-	-	-	16,284
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	(1)	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,028</u>
Total Expenditures	<u>1,934</u>	<u>-</u>	<u>-</u>	<u>49,274</u>	<u>831,269</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(187)	6	11	25,823	964,836
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	(187)	6	11	25,823	964,836
Fund Balances, Beginning of Year	<u>42,930</u>	<u>4,688</u>	<u>8,149</u>	<u>213,219</u>	<u>4,131,632</u>
Fund Balances, End of Year	<u>\$ 42,743</u>	<u>\$ 4,694</u>	<u>\$ 8,160</u>	<u>\$ 239,042</u>	<u>\$ 5,096,468</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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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	-	-	(1)	965	-
Intergovernmental	-	-	4,700	-	51,271
Earnings on investments	3,804	373	3,735	-	491
Miscellaneous	4,038	449,665	362,215	-	-
Total Revenues	7,842	450,038	370,649	965	51,762
Expenditures					
Current:					
General administration	-	502,604	-	-	700
Financial administration	6,432	-	-	-	-
Administration of justice	-	-	61,559	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	176,685	-	92,887
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	34,242	-	-
Total Expenditures	6,432	502,604	272,486	-	93,587
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,410	(52,566)	98,163	965	(41,825)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,410	(52,566)	98,163	965	(41,825)
Fund Balances, Beginning of Year	110,692	306,702	2,609,594	19,399	297,870
Fund Balances, End of Year	\$ 112,102	\$ 254,136	\$ 2,707,757	\$ 20,364	\$ 256,045

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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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	409,347	19,715	4,080,172	-	337,216
Earnings on investments	-	255	-	-	17,461
Miscellaneous	-	1,725	417	61	-
Total Revenues	<u>409,347</u>	<u>21,695</u>	<u>4,080,589</u>	<u>61</u>	<u>354,677</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	23,577
Construction and maintenance	-	-	-	-	-
Health and human services	-	83,799	3,942,227	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	156,482
Total Expenditures	<u>-</u>	<u>83,799</u>	<u>3,942,227</u>	<u>-</u>	<u>180,059</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	409,347	(62,104)	138,362	61	174,618
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	409,347	(62,104)	138,362	61	174,618
Fund Balances, Beginning of Year	-	200,157	-	-	-
Fund Balances, End of Year	<u>\$ 409,347</u>	<u>\$ 138,053</u>	<u>\$ 138,362</u>	<u>\$ 61</u>	<u>\$ 174,618</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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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
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	839,871	1,394,725
Intergovernmental	110,082	92,794	2,083,762	-	5,387,191
Earnings on investments	89	-	-	-	5,907
Miscellaneous	-	-	-	8,020	3,479
Total Revenues	<u>110,171</u>	<u>92,794</u>	<u>2,083,762</u>	<u>847,891</u>	<u>6,791,302</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	50,356	1,759,566	516,321	3,652,748
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	34,190	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	37,625
Total Expenditures	<u>34,190</u>	<u>50,356</u>	<u>1,759,566</u>	<u>516,321</u>	<u>3,690,373</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	75,981	42,438	324,196	331,570	3,100,929
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	292,966
Transfers (out)	-	-	-	-	(292,966)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	75,981	42,438	324,196	331,570	3,100,929
Fund Balances, Beginning of Year					
(as restated)	<u>-</u>	<u>65,037</u>	<u>-</u>	<u>1,309,844</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 75,981</u>	<u>\$ 107,475</u>	<u>\$ 324,196</u>	<u>\$ 1,641,414</u>	<u>\$ 3,100,929</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
For the Nine Months Ended June 30, 2021

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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 20,766,463
Sales taxes	-	8,409,778
Fines and fees	-	8,963,520
Intergovernmental	-	37,107,414
Earnings on investments	-	107,323
Miscellaneous	-	1,244,080
Total Revenues	-	76,598,578
Expenditures		
Current:		
General administration	-	1,337,100
Financial administration	-	6,432
Administration of justice	-	17,349,297
Construction and maintenance	-	22,755,599
Health and human services	-	4,053,773
Public safety	-	374,599
Libraries and education	-	10,110
Capital Outlay	-	21,922,067
Total Expenditures	-	67,808,977
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	-	8,789,601
Other Financing Sources (Uses)		
Transfers in	-	15,916,465
Transfers (out)	-	(394,564)
Total Other Financing Sources (Uses)	-	15,521,901
Net Change in Fund Balances	-	24,311,502
Fund Balances, Beginning of Year		
(as restated)	-	59,168,958
Fund Balances, End of Year	\$ -	\$ 83,480,460

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:

Fund Number	Fund Description
750	Mission Bend/4 Corners (CAD #6)
754	CAD Phase 2 Expansion
756	Facilities Bonds
June 760	County Projects (2020 Election)
762	Mobility Project 2019
764	Drainage District 2020 Permanent Improvement Bonds
765	Drainage District 2022 Permanent Improvement Bonds
766	Certificates of Obligation 2020A
768	Tax Notes Series 2020
770	Parks Bonds (2020 Election)
771	Tax Notes Series 2021
772	2021 County Bond Projects

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
For the Nine Months Ended June 30, 2021

Page 1 of 3

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-760
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	County Projects (2020 Election)
Assets				
Cash and cash equivalents	\$ 407,257	\$ -	\$ 14,033,577	\$ -
Other receivables	-	65,985	-	-
Total Assets	<u>\$ 407,257</u>	<u>\$ 65,985</u>	<u>\$ 14,033,577</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	77,134	-
Due to other funds	2,646	1,777,926	-	(1,076,001)
Total Liabilities	<u>2,646</u>	<u>1,777,926</u>	<u>77,134</u>	<u>(1,076,001)</u>
Fund Balances				
Restricted	404,611	(1,711,941)	13,956,442	1,076,002
Total Fund Balances	<u>404,611</u>	<u>(1,711,941)</u>	<u>13,956,442</u>	<u>1,076,002</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 407,257</u>	<u>\$ 65,985</u>	<u>\$ 14,033,576</u>	<u>\$ 1</u>

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

Page 2 of 3

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	Drainage District	Certificates of
	2019	2020 Permanent	2022 Permanent	Obligation 2020A
		Improvement	Improvement	
		Bonds	Bonds	
Assets				
Cash and cash equivalents	\$ 1,193,660	\$ 19,684,786	\$ -	\$ 12,925,930
Other receivables	-	-	-	12,385,086
Total Assets	<u>\$ 1,193,660</u>	<u>\$ 19,684,786</u>	<u>\$ -</u>	<u>\$ 25,311,016</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	2,465,936	-	-	2,821,964
Due to other funds	5,750	80,181	2,278,857	-
Total Liabilities	<u>2,471,686</u>	<u>80,181</u>	<u>2,278,857</u>	<u>2,821,964</u>
Fund Balances				
Restricted	(1,278,025)	19,604,605	(2,278,857)	10,103,967
Total Fund Balances	<u>(1,278,025)</u>	<u>19,604,605</u>	<u>(2,278,857)</u>	<u>10,103,967</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,193,661</u>	<u>\$ 19,684,786</u>	<u>\$ -</u>	<u>\$ 25,311,017</u>

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

Page 3 of 3

Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772	
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects	Totals Capital Projects Funds
Assets					
Cash and cash equivalents	\$ 8,432,651	\$ -	\$ 140,832	\$ -	\$ 56,818,693
Other receivables	-	-	-	-	12,451,071
Total Assets	<u>\$ 8,432,651</u>	<u>\$ -</u>	<u>\$ 140,832</u>	<u>\$ -</u>	<u>\$ 69,269,764</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	405,790	5,770,824
Due to other funds	-	87,999	-	3,156,463	6,313,821
Total Liabilities	<u>-</u>	<u>87,999</u>	<u>-</u>	<u>3,562,253</u>	<u>12,084,645</u>
Fund Balances					
Restricted	8,432,651	(87,998)	140,833	(3,562,253)	44,800,037
Total Fund Balances	<u>8,432,651</u>	<u>(87,998)</u>	<u>140,833</u>	<u>(3,562,253)</u>	<u>44,800,037</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,432,651</u>	<u>\$ 1</u>	<u>\$ 140,833</u>	<u>\$ -</u>	<u>\$ 69,269,768</u>

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

Page 1 of 3

Fund Number	MAJ-750	MAJ-754	MAJ-756	MAJ-760
	Mission Bend/4 Corners (CAD #6)	CAD Phase 2 Expansion	Facilities Bonds	County Projects (2020 Election)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Earnings on investments	571	36,021	15,081	5,292
Miscellaneous	-	112,050	-	12,038
Total Revenues	<u>571</u>	<u>148,071</u>	<u>15,081</u>	<u>17,330</u>
Expenditures				
Current:				
General administration	-	-	31,416	131,011
Administration of justice	-	-	25,957	204,122
Construction and maintenance	48,177	8,666	-	3,344
Health and human services	-	-	10,283	1,004
Public safety	-	-	-	663,322
Parks and recreation	-	-	46,562	26,621
Libraries and education	-	-	16,789	-
Capital Outlay	485	-	2,729,845	4,638,914
Debt Service:				
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	1,844	-
Total Expenditures	<u>48,662</u>	<u>8,666</u>	<u>2,862,696</u>	<u>5,668,338</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(48,091)</u>	<u>139,405</u>	<u>(2,847,615)</u>	<u>(5,651,008)</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	(48,091)	139,405	(2,847,615)	(5,651,008)
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>\$ 404,611</u>	<u>\$ (1,711,941)</u>	<u>\$ 13,956,442</u>	<u>\$ 1,076,002</u>

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

Page 2 of 3

Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	Drainage District	Certificates of
	2019	2020 Permanent	2022 Permanent	Obligation 2020A
		Improvement	Improvement	
		Bonds	Bonds	
Revenues				
Intergovernmental	\$ 1,786,300	\$ -	\$ -	\$ -
Earnings on investments	29,283	15,862	-	14,942
Miscellaneous	-	-	-	524,641
Total Revenues	<u>1,815,583</u>	<u>15,862</u>	<u>-</u>	<u>539,583</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	15,757,906	536,301	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	16,500,469	2,886,921	2,278,857	23,165,692
Debt Service:				
Interest and fiscal charges	-	265,489	-	-
Bond issuance costs	-	-	-	236,435
Total Expenditures	<u>32,258,375</u>	<u>3,688,711</u>	<u>2,278,857</u>	<u>23,402,127</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(30,442,792)</u>	<u>(3,672,849)</u>	<u>(2,278,857)</u>	<u>(22,862,544)</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	(30,442,792)	26,596,525	(2,278,857)	2,376,832
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>\$ (1,278,025)</u>	<u>\$ 19,604,605</u>	<u>\$ (2,278,857)</u>	<u>\$ 10,103,967</u>

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

Page 3 of 3

Fund Number	MAJ-768	MAJ-770	MAJ-771	MAJ-772	
	Tax Notes Series 2020	Parks Bonds (2020 Election)	Tax Notes Series 2021	2021 County Bond Projects	Totals Capital Projects Funds
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,786,300
Earnings on investments	9,157	-	54	-	126,263
Miscellaneous	-	-	-	-	648,729
Total Revenues	9,157	-	54	-	2,561,292
Expenditures					
Current:					
General administration	-	-	-	-	162,427
Administration of justice	-	-	-	-	230,079
Construction and maintenance	-	208	-	15,958	16,370,560
Health and human services	-	-	-	-	11,287
Public safety	-	-	-	-	663,322
Parks and recreation	-	-	-	-	73,183
Libraries and education	-	-	-	-	16,789
Capital Outlay	4,574,506	87,790	11,367,541	3,546,295	71,777,315
Debt Service:					
Interest and fiscal charges	-	-	-	-	265,489
Bond issuance costs	-	-	81,680	-	319,959
Total Expenditures	4,574,506	87,998	11,449,221	3,562,253	89,890,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,565,349)	(87,998)	(11,449,167)	(3,562,253)	(87,329,118)
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)	12,998,000	-	11,590,000	-	80,096,750
Net Change in Fund Balances	8,432,651	(87,998)	140,833	(3,562,253)	(7,232,368)
Fund Balances, Beginning of Year	-	-	-	-	52,032,405
Fund Balances, End of Year	\$ 8,432,651	\$ (87,998)	\$ 140,833	\$ (3,562,253)	\$ 44,800,037

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Nine Months Ended June 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	\$ 258,869,958	\$ (2,489,553)	99%
Fines and fees	32,133,418	32,359,933	26,140,772	(6,219,161)	81%
Intergovernmental	6,491,435	6,491,435	2,393,011	(4,098,424)	37%
Earnings on investments	2,864,302	2,864,302	604,999	(2,259,303)	21%
Miscellaneous	2,723,757	3,214,226	2,763,156	(451,070)	86%
Total Revenues	305,572,423	306,289,407	290,771,896	(15,517,511)	95%
Expenditures					
Current:					
General administration	61,933,577	61,732,816	42,781,008	18,951,808	69%
Financial administration	10,351,663	13,864,026	7,763,458	6,100,568	56%
Administration of justice	85,202,025	84,718,521	60,954,823	23,763,698	72%
Construction and maintenance	3,907,296	3,944,194	2,033,719	1,910,475	52%
Health and human services	34,666,363	32,230,329	19,980,231	12,250,098	62%
Cooperative services	1,210,845	1,210,845	951,361	259,484	79%
Public safety	55,428,501	55,120,404	36,811,632	18,308,772	67%
Parks and recreation	4,376,924	4,410,410	2,832,268	1,578,142	64%
Libraries and education	19,582,902	19,373,020	13,417,950	5,955,070	69%
Capital Outlay	367,600	954,537	4,591,270	(3,636,733)	481%
Total Expenditures	277,027,696	277,559,102	192,117,720	85,441,382	69%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	28,730,305	98,654,176	69,923,871	
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	5,376,591	83,030,677	77,654,086	
Net adjustment to reflect operations in accordance with GAAP (a)			(8,612,308)		
Fund Balances, Beginning of Year	84,597,555	84,597,555	84,597,555		
Fund Balances, End of Year	\$ 89,788,568	\$ 89,974,146	\$ 159,015,924	\$ 69,041,778	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Nine Months Ended June 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	\$ 290,771,896	\$ 37,330,688	\$ 328,102,584
Expenditures	192,117,720	45,942,996	238,060,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	98,654,176	(8,612,308)	90,041,868
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	83,030,677	(8,612,308)	74,418,369
Fund Balance, Beginning of Year			84,597,554
Fund Balance, End of Year			<u>\$ 159,015,923</u>

FORT BEND COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND****BALANCE - BUDGET AND ACTUAL****DEBT SERVICE - BUDGETARY BASIS***For the Nine Months Ended June 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	\$ 59,200,568	\$ (420,947)	99%
Intergovernmental	830,000	830,000	12,474,080	11,644,080	1503%
Earnings on investments	358,017	358,017	28,657	(329,360)	8%
Miscellaneous	1,047,048	1,047,048	523,524	(523,524)	50%
Total Revenues	61,856,580	61,856,580	72,226,829	10,370,249	117%
Expenditures					
Capital Outlay	-	-	100,313,229	(100,313,229)	
Debt Service:					
Principal	39,653,580	39,653,580	37,382,382	2,271,198	94%
Interest and fiscal charges	26,411,469	26,411,469	13,008,437	13,403,032	49%
Debt issuance costs	-	-	75,600	(75,600)	
Total Expenditures	66,065,049	66,065,049	150,779,648	(84,714,599)	228%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(4,208,469)	(78,552,819)	(74,344,350)	
Other Financing Sources (Uses)					
Issuance of leases	-	-	100,313,229	100,313,229	
Transfers in	-	-	101,598	101,598	
Total Other Financing Sources (Uses)	-	-	100,414,827	100,414,827	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(4,208,469)	21,862,008	26,070,477	
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	\$ 27,777,637	\$ 26,070,477	

Note 1 – Capital financing payment of \$100,313,229 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 Nine Months Ended June 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	\$ 11,222,703	\$ (202,650)	98%
Fines and fees	7,030,637	7,030,637	4,529,061	(2,501,576)	64%
Intergovernmental	303,802	303,802	131,237	(172,565)	43%
Earnings on investments	202,359	202,359	15,811	(186,548)	8%
Miscellaneous	336,781	336,781	135,928	(200,853)	40%
Total Revenues	19,298,932	19,298,932	16,034,740	(3,264,192)	83%
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	10,631,583	7,349,143	3,282,440	69%
Operating costs	13,317,703	13,317,703	8,250,106	5,067,597	62%
Information technology costs	12,024	12,024	3,743	8,281	31%
Capital acquisitions	142,100	142,100	10,774	131,326	8%
Total Expenditures	24,103,410	24,103,410	15,613,766	8,489,644	65%
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	420,974	5,225,452	
Net Adjustment to Reflect Operations	-	-	-	-	
Fund Balances, Beginning of Year	11,204,319	11,204,319	11,204,319	-	
Fund Balances, End of Year	\$ 6,399,841	\$ 6,399,841	\$ 11,625,293	\$ 5,225,452	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 16,034,740	\$ -	\$ 16,034,740
Expenditures	15,613,766	-	15,613,766
Net Change in Fund Balance	420,974	-	420,974
Fund Balance, Beginning of Year			11,204,319
Fund Balance, End of Year			\$ 11,625,293

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Nine Months Ended June 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	\$ 9,543,760	\$ (242,076)	98%
Earnings on investments	275,314	275,314	11,787	(263,527)	4%
Miscellaneous	245,837	245,837	178,009	(67,828)	72%
Total Revenues	<u>10,306,987</u>	<u>10,306,987</u>	<u>9,733,556</u>	<u>(573,431)</u>	<u>94%</u>
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,274,590	4,071,130	2,203,460	65%
Operating costs	-	2,984,316	1,269,989	1,714,327	43%
Information technology costs	-	4,550	3,830	720	84%
Capital acquisitions	-	201,142	11,042	190,100	5%
Total Expenditures	<u>9,464,598</u>	<u>9,464,598</u>	<u>5,355,991</u>	<u>4,108,607</u>	<u>57%</u>
Net Change in Fund Balances - Budgetary Basis	842,389	842,389	4,377,565	3,535,176	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	555,927	-	
Fund Balances, Beginning of Year	<u>14,350,523</u>	<u>14,350,523</u>	<u>14,350,523</u>	<u>-</u>	
Fund Balances, End of Year	<u>\$ 15,192,912</u>	<u>\$ 15,192,912</u>	<u>\$ 19,284,015</u>	<u>\$ 4,091,103</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,733,556	\$ 22,116,143	\$ 31,849,699
Expenditures	<u>5,355,991</u>	<u>21,560,216</u>	<u>26,916,207</u>
Net Change in Fund Balance	4,377,565	555,927	4,933,492
Fund Balance, Beginning of Year			<u>14,350,523</u>
Fund Balance, End of Year			<u>\$ 19,284,015</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
June 30, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ (3,023,963)	\$ 10,414,409	\$ 7,390,446
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	4,222,040	715,449	4,937,489
Total Current Assets	1,198,077	12,857,511	14,055,588
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	560,467	-	560,467
Total Noncurrent Assets	560,467	-	560,467
Total Assets	1,758,544	12,857,511	14,616,055
Liabilities			
Current Liabilities:			
Benefits payable	-	3,284,623	3,284,623
Due to other funds	105,826	114,823	220,649
Total Current Liabilities	105,826	3,399,446	3,505,272
Noncurrent Liabilities:			
Benefits payable, long-term portion	8,233,558	-	8,233,558
Total Noncurrent Liabilities	8,233,558	-	8,233,558
Total Liabilities	8,339,384	3,399,446	11,738,830
Net Position			
Net investment in capital assets	560,467	-	560,467
Unrestricted	(7,141,307)	9,458,065	2,316,758
Total Net Position	\$ (6,580,840)	\$ 9,458,065	\$ 2,877,225

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 37,993,452	\$ 6,273,760	\$ 44,267,212
Total Operating Revenues	<u>37,993,452</u>	<u>6,273,760</u>	<u>44,267,212</u>
Operating Expenses			
Contractual services	833,768	643,916	1,477,684
Benefits provided	39,687,507	3,319,050	43,006,557
Depreciation	23,823	-	23,823
Total Operating Expenses	<u>40,545,098</u>	<u>3,962,966</u>	<u>44,508,064</u>
Operating Income (Loss)	(2,551,646)	2,310,794	(240,852)
Non-Operating Revenues			
Earnings on investments	3,439	-	3,439
Total Non-Operating Revenues	<u>3,439</u>	<u>-</u>	<u>3,439</u>
Change in Net Position	(2,548,207)	2,310,794	(237,413)
Total Net (Deficit), Beginning of Year	<u>(4,032,633)</u>	<u>7,147,271</u>	<u>3,114,638</u>
Total Net Position, End of Year	<u>\$ (6,580,840)</u>	<u>\$ 9,458,065</u>	<u>\$ 2,877,225</u>

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 42,133,987	\$ 4,250,657	\$ 46,384,644
Payment of benefits	(39,687,507)	(3,319,050)	(43,006,557)
Payments for services	(755,470)	(538,241)	(1,293,711)
Net Cash Provided (Used) by Operating Activities	1,691,010	393,366	2,084,376
Cash Flows from Investing Activities:			
Interest earned on investments	3,439	-	3,439
Net Cash Provided by Investing Activities	3,439	-	3,439
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	1,673,308	393,366	2,066,674
Cash and Cash Equivalents, Beginning of Year	(4,697,270)	10,021,040	5,323,770
Cash and Cash Equivalents, End of Year	\$ (3,023,962)	\$ 10,414,406	\$ 7,390,444
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (2,551,646)	\$ 2,310,794	\$ (240,852)
Adjustments to operations:			
Depreciation	23,823	-	23,823
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	4,140,535	(1,995,385)	2,145,150
Increase (Decrease) in due to other funds	78,298	105,675	183,973
Total Adjustments	4,242,656	(1,917,428)	2,325,228
Net Cash Provided (Used) by Operating Activities	\$ 1,691,010	\$ 393,366	\$ 2,084,376

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
June 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	\$ 8,346	\$ 105,870,376	\$ 40,862,443	\$ 23,219	\$ 146,764,384
Investments	-	24,937,050	9,575,082	-	34,512,132
Miscellaneous receivables	-	-	-	-	-
Capital assets, not being depreciated	-	36,182,322	7,846,075	-	44,028,397
Capital assets, net of accumulated depreciation	-	214,499,933	141,435,619	-	355,935,552
Total Assets	<u>8,346</u>	<u>381,489,681</u>	<u>199,719,219</u>	<u>23,219</u>	<u>581,240,465</u>
Deferred Outflows of 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	-	-	109,069	-	109,069
Due to primary government	-	2,707,832	4,812,148	-	7,519,980
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	-	226,469,948	165,726,411	-	392,196,359
Total Liabilities	<u>-</u>	<u>240,078,993</u>	<u>173,705,978</u>	<u>-</u>	<u>413,784,971</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	8,346	99,568,025	39,075,773	23,219	138,675,363
Total Net Position (Deficit)	<u>\$ 8,346</u>	<u>\$ 145,334,938</u>	<u>\$ 26,013,241</u>	<u>\$ 23,219</u>	<u>\$ 171,379,744</u>

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

Page 1 of 2

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Capital Grants and Contributions
Fort Bend County Surface Water Supply Corporation			
Health and welfare	-	-	-
Total Fort Bend County Surface Water Supply Corporation	-	-	-
Fort Bend County Toll Road Authority			
Toll road operations	\$ 13,239,246	\$ 25,896,721	\$ -
Interest on long-term debt	4,957,275	-	-
Debt service fees	69,500	-	-
Total Fort Bend County Toll Road Authority	<u>18,266,021</u>	<u>25,896,721</u>	<u>-</u>
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	10,291,397	17,280,579	-
Interest on long-term debt	3,590,100	-	-
Debt service fees	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	<u>13,881,497</u>	<u>17,280,579</u>	<u>-</u>
Fort Bend County Industrial Development Corporation			
General administration	12,500	-	-
Total Fort Bend County Industrial Development Corporation	<u>12,500</u>	<u>-</u>	<u>-</u>
Totals Component Units	<u>\$ 32,160,018</u>	<u>\$ 43,177,300</u>	<u>\$ -</u>
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
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Nine Months Ended September 30, 2021

Page 2 of 2

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				Totals
	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	
Fort Bend County Surface Water Supply Corporation					
Health and welfare	-	-	-	-	-
Total Fort Bend County Surface Water Supply Corporation					-
Fort Bend County Toll Road Authority					
Toll road operations	\$ -	\$ 12,657,475	\$ -	\$ -	\$ 12,657,475
Interest on long-term debt	-	(4,957,275)	-	-	(4,957,275)
Debt service fees	-	(69,500)	-	-	(69,500)
Total Fort Bend County Toll Road Authority	-	7,630,700	-	-	7,630,700
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	-	6,989,182	-	6,989,182
Interest on long-term debt	-	-	(3,590,100)	-	(3,590,100)
Debt service fees	-	-	-	-	-
Total Fort Bend Grand Parkway Toll Road Authority	-	-	3,399,082	-	3,399,082
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	-	7,630,700	3,399,082	(12,500)	11,017,282
General Revenues:					
Property Taxes					-
Earnings on investments	10	95,528	39,470	35	135,043
Total General Revenues	10	95,528	39,470	35	135,043
Changes in Net Position (Deficit)	10	7,726,228	3,438,552	(12,465)	11,152,325
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	\$ 8,346	\$ 145,334,938	\$ 26,013,241	\$ 23,219	\$ 171,379,744



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				Nine Months Ended June 30,
	2017	2018	2019	2020	2021
Revenues					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 338,836,989
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	8,409,778
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	38,342,173
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	165,346,877
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,492,100
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	14,042,363
Total Revenues	406,970,399	424,523,269	466,602,337	546,692,991	566,470,280
Expenditures					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	47,685,450
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	7,769,890
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	80,596,138
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	41,932,927
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	139,840,310
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	951,361
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	48,153,362
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	2,905,451
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	13,444,849
Capital Outlay	66,540,199	78,787,370	80,497,157	101,302,683	199,189,143
Debt Service:					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	37,382,382
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	13,273,926
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	633,520,748
(Deficiency) of Revenues					
(Under) Expenditures	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)	(67,050,468)
Other Financing Sources (Uses)					
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	100,313,229
Total Other Financing Sources (Uses)	76,324,879	65,781,224	41,554,883	115,732,085	180,409,979
Net Change in Fund Balances	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ 113,359,511
Debt Service as a Percentage of					
Noncapital Expenditures	10.04%	10.90%	11.23%	12.98%	11.66%