

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

For the Eleven Months Ended August 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 14, 2022

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

Gentlemen:

The Monthly Unaudited Financial Report for the eleven months ended August 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 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**

August 31, 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	\$ 103,912,853	\$ 14,291,146	\$ 56,105,058	\$ 97,596,765	\$ 88,698,901	\$ 360,604,723
Taxes receivable, net	6,905,237	761,593	-	-	1,079,289	8,746,119
Grants receivable	6,206,376	-	-	-	1,629,263	7,835,639
Fines and fees receivable	38,781,635	-	-	-	-	38,781,635
Other receivables	(1,613,702)	29,046,716	12,451,261	-	33,921	39,918,196
Due from other funds	17,913,980	-	-	-	559,232	18,473,212
Due from component units	62,051	-	-	-	-	62,051
Prepaid items	30,412	-	-	-	1,424	31,836
Total Assets	\$ 172,198,842	\$ 44,099,455	\$ 68,556,319	\$ 97,596,765	\$ 92,002,030	\$ 474,453,411
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 1,802,328	\$ -	\$ -	\$ -	\$ 298,777	\$ 2,101,105
Accrued payroll	-	-	-	-	-	-
Retainage payable	145,330	-	5,130,526	-	453,302	5,729,158
Due to other funds	540,288	17,129	16,312,355	911,436	6,721,182	24,502,390
Due to other governments	1,573,107	-	-	-	6,336,891	7,909,998
Unearned revenues	3,042,416	-	-	96,685,329	-	99,727,745
Total Liabilities	7,103,469	17,129	21,442,881	97,596,765	13,810,152	139,970,396
Deferred Inflows of Resources						
Unavailable revenue-property taxes	6,905,237	761,593	-	-	1,079,289	8,746,119
Unavailable revenue-other	38,781,635	29,365,798	12,385,086	-	-	80,532,519
Total Deferred Inflows of Resources	45,686,872	30,127,391	12,385,086	-	1,079,289	89,278,638
Fund Balances						
Nonspendable	30,412	-	-	-	1,424	31,836
Restricted	302,846	13,954,935	34,728,352	-	77,111,165	126,097,298
Committed	23,585,773	-	-	-	-	23,585,773
Unassigned	95,489,470	-	-	-	-	95,489,470
Total Fund Balances	119,408,501	13,954,935	34,728,352	-	77,112,589	245,204,377
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 172,198,842	\$ 44,099,455	\$ 68,556,319	\$ 97,596,765	\$ 92,002,030	\$ 474,453,411

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

	General Fund	Debt Service Fund	Capital Project Funds	COVID Response Fund	Non-major Governmental Funds	Totals Governmental Funds
Revenues						
Property taxes	\$ 260,106,080	\$ 59,483,334	\$ -	\$ -	\$ 20,865,866	\$ 340,455,280
Sales taxes	-	-	-	-	11,427,692	11,427,692
Fines and fees	35,248,862	-	-	-	10,624,139	45,873,001
Intergovernmental	30,569,842	12,380,628	4,163,474	99,558,485	37,746,321	184,418,750
Earnings on investments	1,397,803	32,580	144,991	82,588	122,470	1,780,432
Miscellaneous	13,224,064	1,047,048	1,173,629	-	1,969,128	17,413,869
Total Revenues	<u>340,546,651</u>	<u>72,943,590</u>	<u>5,482,094</u>	<u>99,641,073</u>	<u>82,755,616</u>	<u>601,369,024</u>
Expenditures						
Current:						
General administration	54,591,437	-	185,568	-	1,527,132	56,304,137
Financial administration	9,516,831	-	-	-	23,309	9,540,140
Administration of justice	76,420,207	-	230,463	-	21,984,757	98,635,427
Construction and maintenance	3,306,993	-	18,384,927	-	28,444,928	50,136,848
Health and human services	60,146,641	-	11,287	99,055,811	4,574,383	163,788,122
Cooperative services	1,084,054	-	-	-	-	1,084,054
Public safety	56,699,657	-	664,322	-	494,621	57,858,600
Parks and recreation	3,634,557	-	88,440	-	-	3,722,997
Libraries and education	16,398,178	-	20,491	-	12,347	16,431,016
Capital Outlay	7,753,819	100,313,229	82,711,951	585,262	23,261,811	214,626,072
Debt Service:						
Principal	-	39,098,487	-	-	-	39,098,487
Interest and fiscal charges	-	26,402,222	265,489	-	-	26,667,711
Debt issuance costs	-	75,600	321,959	-	-	397,559
Total Expenditures	<u>289,552,374</u>	<u>165,889,538</u>	<u>102,884,897</u>	<u>99,641,073</u>	<u>80,323,288</u>	<u>738,291,170</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>50,994,277</u>	<u>(92,945,948)</u>	<u>(97,402,803)</u>	<u>-</u>	<u>2,432,328</u>	<u>(136,922,146)</u>
Other Financing Sources (Uses)						
Transfers in	112,196	672,028	-	-	15,969,533	16,753,757
Transfers (out)	(16,295,527)	-	-	-	(458,230)	(16,753,757)
General obligation bonds issued	-	-	71,615,000	-	-	71,615,000
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>(16,183,331)</u>	<u>100,985,257</u>	<u>80,098,750</u>	<u>-</u>	<u>15,511,303</u>	<u>180,411,979</u>
Net Change in Fund Balances	34,810,946	8,039,309	(17,304,053)	-	17,943,631	43,489,833
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>\$ 119,408,501</u>	<u>\$ 13,954,935</u>	<u>\$ 34,728,352</u>	<u>\$ -</u>	<u>\$ 77,112,589</u>	<u>\$ 245,204,377</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
August 31, 2021

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Assets					
Cash and cash equivalents	\$ 24,349,510	\$ 6,127,350	\$ 5,564,444	\$ 11,005,171	\$ 17,484,312
Taxes receivable, net	-	-	-	757,914	321,375
Grants receivable	-	-	11,848	-	1,074,643
Other receivables	16,880	-	9,772	7,147	-
Due from other funds	-	-	-	50,238	-
Prepaid items	-	-	-	21	-
Total Assets	\$ 24,366,390	\$ 6,127,350	\$ 5,586,064	\$ 11,820,491	\$ 18,880,330
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	453,300
Due to other funds	35,314	-	2,478,764	1,925,832	1,177,468
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	35,314	-	2,478,764	1,925,832	1,630,768
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	757,914	321,375
Total Deferred Inflows of Resources	-	-	-	757,914	321,375
Fund Balances:					
Nonspendable	-	-	-	21	-
Restricted	24,331,077	6,127,349	3,107,300	9,136,722	16,928,187
Total Fund Balances	24,331,077	6,127,349	3,107,300	9,136,743	16,928,187
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,366,391	\$ 6,127,349	\$ 5,586,064	\$ 11,820,489	\$ 18,880,330

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
August 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>
Assets					
Cash and cash equivalents	\$ 1,255,896	\$ 4,619	\$ 10,874	\$ 1,307,987	\$ 571,070
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	48,864	1,560
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 1,255,896</u>	<u>\$ 4,619</u>	<u>\$ 10,874</u>	<u>\$ 1,356,851</u>	<u>\$ 572,630</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	29,085	1,016
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,085</u>	<u>1,016</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	1,255,896	4,619	10,874	1,327,767	571,614
Total Fund Balances	<u>1,255,896</u>	<u>4,619</u>	<u>10,874</u>	<u>1,327,767</u>	<u>571,614</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,255,896</u>	<u>\$ 4,619</u>	<u>\$ 10,874</u>	<u>\$ 1,356,852</u>	<u>\$ 572,630</u>

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

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	FBC Historical Commission	Library Donations	Probate Court Training	Juvenile Alert Program	Juvenile Probation Special
Assets					
Cash and cash equivalents	\$ 9,642	\$ 99,996	\$ 152,350	\$ 55,806	\$ 215,444
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	1,335	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 9,642	\$ 99,996	\$ 153,685	\$ 55,806	\$ 215,444
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue-property taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	9,643	99,996	153,685	55,806	215,445
Total Fund Balances	9,643	99,996	153,685	55,806	215,445
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,643	\$ 99,996	\$ 153,685	\$ 55,806	\$ 215,445

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

Page 4 of 8

	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	\$ 39,460	\$ 4,696	\$ 8,162	\$ 224,954	\$ 5,146,550
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	17	-	-	-	211,880
Prepaid items	-	-	-	-	503
Total Assets	<u>\$ 39,477</u>	<u>\$ 4,696</u>	<u>\$ 8,162</u>	<u>\$ 224,954</u>	<u>\$ 5,358,933</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	22	-	-	-	17,628
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>22</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,628</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	39,455	4,695	8,162	224,954	5,340,802
Total Fund Balances	<u>39,455</u>	<u>4,695</u>	<u>8,162</u>	<u>224,954</u>	<u>5,341,305</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,477</u>	<u>\$ 4,695</u>	<u>\$ 8,162</u>	<u>\$ 224,954</u>	<u>\$ 5,358,933</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
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
Assets					
Cash and cash equivalents	\$ 111,006	\$ 397,721	\$ 7,096,091	\$ 20,364	\$ 241,992
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	519	-
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 111,006</u>	<u>\$ 397,721</u>	<u>\$ 7,096,091</u>	<u>\$ 20,883</u>	<u>\$ 241,992</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	15,473	10,459	17,419	-	172
Due to other governments	-	-	3,901,455	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>15,473</u>	<u>10,459</u>	<u>3,918,874</u>	<u>-</u>	<u>172</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	95,533	387,262	3,177,216	20,882	241,821
Total Fund Balances	<u>95,533</u>	<u>387,262</u>	<u>3,177,216</u>	<u>20,882</u>	<u>241,821</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 111,006</u>	<u>\$ 397,721</u>	<u>\$ 7,096,090</u>	<u>\$ 20,882</u>	<u>\$ 241,993</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
Assets					
Cash and cash equivalents	\$ 409,347	\$ 115,817	\$ (266,767)	\$ 61	\$ 150,916
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	11,662	454,484	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	900	-	-
Total Assets	<u>\$ 409,347</u>	<u>\$ 127,479</u>	<u>\$ 188,617</u>	<u>\$ 61</u>	<u>\$ 150,916</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	-	2,473	186,864	-	-
Due to other governments	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,473</u>	<u>186,864</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	-	-	900	-	-
Restricted	409,347	125,005	854	61	150,916
Total Fund Balances	<u>409,347</u>	<u>125,005</u>	<u>1,754</u>	<u>61</u>	<u>150,916</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,347</u>	<u>\$ 127,478</u>	<u>\$ 188,618</u>	<u>\$ 61</u>	<u>\$ 150,916</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	\$ 74,440	\$ 86,277	\$ 528,056	\$ 1,588,303	\$ 2,327,688
Taxes receivable, net	-	-	-	-	-
Grants receivable	-	16,366	60,260	-	-
Other receivables	-	-	-	-	122
Due from other funds	-	-	-	93,638	151,181
Prepaid items	-	-	-	-	-
Total Assets	<u>\$ 74,440</u>	<u>\$ 102,643</u>	<u>\$ 588,316</u>	<u>\$ 1,681,941</u>	<u>\$ 2,478,991</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 20,034	\$ 278,743
Retainage payable	-	-	-	-	-
Due to other funds	9,851	2,408	418,847	32,890	332,775
Due to other governments	-	-	-	-	282,563
Unearned revenues	-	-	-	-	-
Total Liabilities	<u>9,851</u>	<u>2,408</u>	<u>418,847</u>	<u>52,924</u>	<u>894,081</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	64,589	100,235	169,469	1,629,017	1,584,910
Total Fund Balances	<u>64,589</u>	<u>100,235</u>	<u>169,469</u>	<u>1,629,017</u>	<u>1,584,910</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 74,440</u>	<u>\$ 102,643</u>	<u>\$ 588,316</u>	<u>\$ 1,681,941</u>	<u>\$ 2,478,991</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Assets		
Cash and cash equivalents	\$ 2,179,296	\$ 88,698,901
Taxes receivable, net	-	1,079,289
Grants receivable	-	1,629,263
Other receivables	-	33,921
Due from other funds	-	559,232
Prepaid items	-	1,424
Total Assets	\$ 2,179,296	\$ 92,002,030
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 298,777
Retainage payable	-	453,300
Due to other funds	26,424	6,721,184
Due to other governments	2,152,872	6,336,891
Unearned revenues	-	-
Total Liabilities	2,179,296	13,810,152
Deferred Inflows of Resources		
Unavailable revenue-property taxes	-	1,079,289
Total Deferred Inflows of Resources	-	1,079,289
Fund Balances:		
Nonspendable	-	1,424
Restricted	-	77,111,165
Total Fund Balances	-	77,112,589
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,179,296	\$ 92,002,030

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

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	FBC Assistance Districts	FBC ESD 100 Agreement	Juvenile Operations	Road and Bridge	Drainage District
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 11,276,292	\$ 9,589,574
Sales taxes	11,427,692	-	-	-	-
Fines and fees	-	-	-	5,174,436	-
Intergovernmental	-	2,033,561	116,608	131,237	22,116,143
Earnings on investments	25,407	6,483	17,396	17,681	14,518
Miscellaneous	-	-	11,395	154,350	178,244
Total Revenues	11,453,099	2,040,044	145,399	16,753,996	31,898,479
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	13,402,346	-	-
Construction and maintenance	2,900,599	-	-	18,821,572	6,722,757
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	9,290	10,428	60,513	-	22,598,058
Total Expenditures	2,909,889	10,428	13,462,859	18,821,572	29,320,815
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	8,543,210	2,029,616	(13,317,460)	(2,067,576)	2,577,664
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	 8,543,210	 2,029,616	 2,199,441	 (2,067,576)	 2,577,664
Fund Balances, Beginning of Year	15,787,867	4,097,733	907,859	11,204,319	14,350,523
Fund Balances, End of Year	\$ 24,331,077	\$ 6,127,349	\$ 3,107,300	\$ 9,136,743	\$ 16,928,187

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
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For the Eleven Months Ended August 31, 2021

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	Lateral Road	County Historical Commission	Utility Assistance	County Law Library	Gus George Law Academy
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes					
Fines and fees	-	-	-	402,929	86,720
Intergovernmental	66,631	-	-	-	94,665
Earnings on investments	2,428	6	32	2,070	716
Miscellaneous	-	-	18,028	-	61,591
Total Revenues	69,059	6	18,060	404,999	243,692
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	403,399	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	32,515	-	-
Public safety	-	-	-	-	82,417
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	32,670
Total Expenditures	-	-	32,515	403,399	115,087
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	69,059	6	(14,455)	1,600	128,605
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	69,059	6	(14,455)	1,600	128,605
Fund Balances, Beginning of Year	1,186,837	4,613	25,329	1,326,167	443,009
Fund Balances, End of Year	\$ 1,255,896	\$ 4,619	\$ 10,874	\$ 1,327,767	\$ 571,614

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

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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	-	-	12,386	-	-
Intergovernmental	-	-	-	-	-
Earnings on investments	15	190	255	93	-
Miscellaneous	-	3,877	-	-	10,883
Total Revenues	15	4,067	12,641	93	10,883
Expenditures					
Current:					
General administration	565	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	1	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	-	-	-
Libraries and education	(1)	12,348	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	564	12,348	-	1	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(549)	(8,281)	12,641	92	10,883
Other Financing Sources (Uses)					
Transfers in	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	5,000	-	-	-	-
Net Change in Fund Balances	4,451	(8,281)	12,641	92	10,883
Fund Balances, Beginning of Year	5,192	108,277	141,044	55,714	204,562
Fund Balances, End of Year	\$ 9,643	\$ 99,996	\$ 153,685	\$ 55,806	\$ 215,445

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	2,394	-	-	-	2,209,472
Intergovernmental	-	-	-	74,667	-
Earnings on investments	-	7	13	489	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,394</u>	<u>7</u>	<u>13</u>	<u>75,156</u>	<u>2,209,472</u>
Expenditures					
Current:					
General administration	-	-	-	63,421	949,203
Financial administration	-	-	-	-	-
Administration of justice	5,870	-	-	-	19,568
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>5,869</u>	<u>-</u>	<u>-</u>	<u>63,421</u>	<u>999,799</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(3,475)	7	13	11,735	1,209,673
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	(3,475)	7	13	11,735	1,209,673
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>\$ 39,455</u>	<u>\$ 4,695</u>	<u>\$ 8,162</u>	<u>\$ 224,954</u>	<u>\$ 5,341,305</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)	1,483	-
Intergovernmental	-	-	4,700	-	51,271
Earnings on investments	4,113	467	4,502	-	555
Miscellaneous	4,038	593,335	919,087	-	-
Total Revenues	8,151	593,802	928,288	1,483	51,826
Expenditures					
Current:					
General administration	1	513,242	-	-	700
Financial administration	23,309	-	-	-	-
Administration of justice	-	-	82,206	-	-
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	-	-	229,427	-	107,175
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	49,033	-	-
Total Expenditures	23,310	513,242	360,666	-	107,875
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(15,159)	80,560	567,622	1,483	(56,049)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(15,159)	80,560	567,622	1,483	(56,049)
Fund Balances, Beginning of Year	110,692	306,702	2,609,594	19,399	297,870
Fund Balances, End of Year	\$ 95,533	\$ 387,262	\$ 3,177,216	\$ 20,882	\$ 241,821

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
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	Juvenile Title IV-E Foster Care	Child Protective Services	Community Development Combined Funds	HOPE3 Implementation and Program Sales	Child Support Title IV-D Reimbursement
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Fines and fees	-	-	-	-	-
Intergovernmental	409,347	19,715	4,600,787	-	340,382
Earnings on investments	-	284	-	-	17,503
Miscellaneous	-	1,725	417	61	-
Total Revenues	<u>409,347</u>	<u>21,724</u>	<u>4,601,204</u>	<u>61</u>	<u>357,885</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	-	-	-	45,085
Construction and maintenance	-	-	-	-	-
Health and human services	-	96,876	4,444,992	-	-
Public safety	-	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>154,458</u>	<u>-</u>	<u>161,884</u>
Total Expenditures	<u>-</u>	<u>96,876</u>	<u>4,599,450</u>	<u>-</u>	<u>206,969</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	409,347	(75,152)	1,754	61	150,916
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	(75,152)	1,754	61	150,916
Fund Balances, Beginning of Year	<u>-</u>	<u>200,157</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 409,347</u>	<u>\$ 125,005</u>	<u>\$ 1,754</u>	<u>\$ 61</u>	<u>\$ 150,916</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	-	-	-	1,023,159	1,711,161
Intergovernmental	140,082	123,264	2,309,190	-	5,114,071
Earnings on investments	110	-	-	-	7,137
Miscellaneous	-	-	-	8,020	4,077
Total Revenues	<u>140,192</u>	<u>123,264</u>	<u>2,309,190</u>	<u>1,031,179</u>	<u>6,836,446</u>
Expenditures					
Current:					
General administration	-	-	-	-	-
Financial administration	-	-	-	-	-
Administration of justice	-	88,066	2,139,721	712,006	5,086,489
Construction and maintenance	-	-	-	-	-
Health and human services	-	-	-	-	-
Public safety	75,603	-	-	-	-
Libraries and education	-	-	-	-	-
Capital Outlay	-	-	-	-	154,449
Total Expenditures	<u>75,603</u>	<u>88,066</u>	<u>2,139,721</u>	<u>712,006</u>	<u>5,240,938</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	64,589	35,198	169,469	319,173	1,595,508
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	346,034
Transfers (out)	-	-	-	-	(356,632)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,598)</u>
Net Change in Fund Balances	64,589	35,198	169,469	319,173	1,584,910
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>\$ 64,589</u>	<u>\$ 100,235</u>	<u>\$ 169,469</u>	<u>\$ 1,629,017</u>	<u>\$ 1,584,910</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
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	Sheriff Commissary Fund	Totals Non-major Special Revenue Funds
Revenues		
Property taxes	\$ -	\$ 20,865,866
Sales taxes	-	11,427,692
Fines and fees	-	10,624,139
Intergovernmental	-	37,746,321
Earnings on investments	-	122,470
Miscellaneous	-	1,969,128
Total Revenues	-	82,755,616
Expenditures		
Current:		
General administration	-	1,527,132
Financial administration	-	23,309
Administration of justice	-	21,984,757
Construction and maintenance	-	28,444,928
Health and human services	-	4,574,383
Public safety	-	494,621
Libraries and education	-	12,347
Capital Outlay	-	23,261,811
Total Expenditures	-	80,323,288
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	-	2,432,328
Other Financing Sources (Uses)		
Transfers in	-	15,969,533
Transfers (out)	-	(458,230)
Total Other Financing Sources (Uses)	-	15,511,303
Net Change in Fund Balances	-	17,943,631
Fund Balances, Beginning of Year		
(as restated)	-	59,168,958
Fund Balances, End of Year	\$ -	\$ 77,112,589

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 Eleven Months Ended August 31, 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	\$ 387,848	\$ -	\$ 13,963,317	\$ -
Other receivables	-	66,175	-	-
Total Assets	<u>\$ 387,848</u>	<u>\$ 66,175</u>	<u>\$ 13,963,317</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	77,134	-
Due to other funds	2,903	1,744,949	17,951	23,141
Total Liabilities	<u>2,903</u>	<u>1,744,949</u>	<u>95,085</u>	<u>23,141</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	384,945	(1,678,774)	13,868,232	(23,141)
Total Fund Balances	<u>384,945</u>	<u>(1,678,774)</u>	<u>13,868,232</u>	<u>(23,141)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 387,848</u>	<u>\$ 66,175</u>	<u>\$ 13,963,317</u>	<u>\$ -</u>

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

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Fund Number	MAJ-762	MAJ-764	MAJ-765	MAJ-766
	Mobility Project	Drainage District	Drainage District	
	2019	2020 Permanent	2022 Permanent	Certificates of
		Improvement	Improvement	Obligation 2020A
		Bonds	Bonds	
Assets				
Cash and cash equivalents	\$ 800,390	\$ 19,294,392	\$ -	\$ 13,083,443
Other receivables	-	-	-	12,385,086
Total Assets	<u>\$ 800,390</u>	<u>\$ 19,294,392</u>	<u>\$ -</u>	<u>\$ 25,468,529</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	1,911,922	-	-	2,930,451
Due to other funds	4,925,135	135,417	3,136,232	419,951
Total Liabilities	<u>6,837,057</u>	<u>135,417</u>	<u>3,136,232</u>	<u>3,350,402</u>
Deferred Inflows of Resources				
Unavailable revenue-other	-	-	-	12,385,086
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
Fund Balances				
Restricted	(6,036,667)	19,158,975	(3,136,232)	9,733,041
Total Fund Balances	<u>(6,036,667)</u>	<u>19,158,975</u>	<u>(3,136,232)</u>	<u>9,733,041</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 800,390</u>	<u>\$ 19,294,392</u>	<u>\$ -</u>	<u>\$ 25,468,529</u>

FORT BEND COUNTY, TEXAS
COMBINING BALANCE SHEET
CAPITAL PROJECTS SUB-FUNDS
August 31, 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	\$ 8,434,800	\$ -	\$ 140,868	\$ -	\$ 56,105,058
Other receivables	-	-	-	-	12,451,261
Total Assets	<u>\$ 8,434,800</u>	<u>\$ -</u>	<u>\$ 140,868</u>	<u>\$ -</u>	<u>\$ 68,556,319</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	211,019	5,130,526
Due to other funds	-	224,552	-	5,677,948	16,312,355
Total Liabilities	<u>-</u>	<u>224,552</u>	<u>-</u>	<u>5,888,967</u>	<u>21,442,881</u>
Deferred Inflows of Resources					
Unavailable revenue-other	-	-	-	-	12,385,086
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,385,086</u>
Fund Balances					
Restricted	8,434,800	(224,552)	140,868	(5,888,967)	34,728,352
Total Fund Balances	<u>8,434,800</u>	<u>(224,552)</u>	<u>140,868</u>	<u>(5,888,967)</u>	<u>34,728,352</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,434,800</u>	<u>\$ -</u>	<u>\$ 140,868</u>	<u>\$ -</u>	<u>\$ 68,556,319</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eleven Months Ended August 31, 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	673	44,288	17,045	5,292
Miscellaneous	-	136,950	-	12,038
Total Revenues	<u>673</u>	<u>181,238</u>	<u>17,045</u>	<u>17,330</u>
Expenditures				
Current:				
General administration	-	-	31,416	154,152
Administration of justice	-	-	26,341	204,122
Construction and maintenance	67,944	8,666	-	3,344
Health and human services	-	-	10,283	1,004
Public safety	-	-	-	664,322
Parks and recreation	-	-	61,819	26,621
Libraries and education	-	-	20,491	-
Capital Outlay	486	-	2,800,676	5,713,916
Debt Service:				
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	1,844	-
Total Expenditures	<u>68,430</u>	<u>8,666</u>	<u>2,952,870</u>	<u>6,767,481</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(67,757)</u>	<u>172,572</u>	<u>(2,935,825)</u>	<u>(6,750,151)</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	(67,757)	172,572	(2,935,825)	(6,750,151)
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>\$ 384,945</u>	<u>\$ (1,678,774)</u>	<u>\$ 13,868,232</u>	<u>\$ (23,141)</u>

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

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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	\$ 3,082,774	\$ -	\$ -	\$ 1,080,700
Earnings on investments	29,571	19,995	-	16,732
Miscellaneous	500,000	-	-	524,641
Total Revenues	<u>3,612,345</u>	<u>19,995</u>	<u>-</u>	<u>1,622,073</u>
Expenditures				
Current:				
General administration	-	-	-	-
Administration of justice	-	-	-	-
Construction and maintenance	17,577,048	691,630	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Libraries and education	-	-	-	-
Capital Outlay	21,236,731	3,181,355	3,136,232	24,619,108
Debt Service:				
Interest and fiscal charges	-	265,489	-	-
Bond issuance costs	-	-	-	236,435
Total Expenditures	<u>38,813,779</u>	<u>4,138,474</u>	<u>3,136,232</u>	<u>24,855,543</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(35,201,434)</u>	<u>(4,118,479)</u>	<u>(3,136,232)</u>	<u>(23,233,470)</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	(35,201,434)	26,150,895	(3,136,232)	2,005,906
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>\$ (6,036,667)</u>	<u>\$ 19,158,975</u>	<u>\$ (3,136,232)</u>	<u>\$ 9,733,041</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS SUB-FUNDS
For the Eleven Months Ended August 31, 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	\$ -	\$ -	\$ -	\$ -	\$ 4,163,474
Earnings on investments	11,306	-	89	-	144,991
Miscellaneous	-	-	-	-	1,173,629
Total Revenues	11,306	-	89	-	5,482,094
Expenditures					
Current:					
General administration	-	-	-	-	185,568
Administration of justice	-	-	-	-	230,463
Construction and maintenance	-	208	-	36,087	18,384,927
Health and human services	-	-	-	-	11,287
Public safety	-	-	-	-	664,322
Parks and recreation	-	-	-	-	88,440
Libraries and education	-	-	-	-	20,491
Capital Outlay	4,574,506	224,344	11,367,541	5,852,880	82,711,951
Debt Service:					
Interest and fiscal charges	-	-	-	-	265,489
Bond issuance costs	2,000	-	81,680	-	321,959
Total Expenditures	4,576,506	224,552	11,449,221	5,888,967	102,884,897
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,565,200)	(224,552)	(11,449,132)	(5,888,967)	(97,402,803)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
General obligation bonds issued	13,000,000	-	11,590,000	-	71,615,000
Premium on general obligation bonds issued	-	-	-	-	8,483,750
Tax Notes issued	-	-	-	-	-
Total Other Financing Sources (Uses)	13,000,000	-	11,590,000	-	80,098,750
Net Change in Fund Balances	8,434,800	(224,552)	140,868	(5,888,967)	(17,304,053)
Fund Balances, Beginning of Year	-	-	-	-	52,032,405
Fund Balances, End of Year	\$ 8,434,800	\$ (224,552)	\$ 140,868	\$ (5,888,967)	\$ 34,728,352

BUDGETARY SCHEDULES

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
For the Eleven Months Ended August 31, 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	\$ 260,106,080	\$ (1,253,431)	100%
Fines and fees	32,133,418	32,359,933	31,648,762	(711,171)	98%
Intergovernmental	6,491,435	6,491,435	3,190,142	(3,301,293)	49%
Earnings on investments	2,864,302	3,320,106	830,020	(2,490,086)	25%
Miscellaneous	2,723,757	3,224,721	3,106,841	(117,880)	96%
Total Revenues	305,572,423	306,755,706	298,881,845	(7,873,861)	97%
Expenditures					
Current:					
General administration	61,933,577	61,207,197	50,267,624	10,939,573	82%
Financial administration	10,351,663	14,313,130	9,516,831	4,796,299	66%
Administration of justice	85,202,025	84,441,906	72,409,241	12,032,665	86%
Construction and maintenance	3,907,296	3,994,194	2,533,944	1,460,250	63%
Health and human services	34,666,363	32,218,964	24,100,784	8,118,180	75%
Cooperative services	1,210,845	1,210,845	1,084,054	126,791	90%
Public safety	55,428,501	55,337,901	43,587,389	11,750,512	79%
Parks and recreation	4,376,924	4,410,410	3,634,557	775,853	82%
Libraries and education	19,582,902	19,354,106	16,398,178	2,955,928	85%
Capital Outlay	367,600	975,652	7,753,819	(6,778,167)	795%
Total Expenditures	277,027,696	277,464,305	231,286,421	46,177,884	83%
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,544,727	29,291,401	67,595,424	38,304,023	
Other Financing Sources (Uses)					
Transfers in	-	-	101,598	101,598	
Transfers (out)	(23,924,144)	(23,924,144)	(16,295,527)	7,628,617	
Total Other Financing Sources (Uses)	(23,924,144)	(23,924,144)	(16,193,929)	7,730,215	
Net Change in Fund Balances - budgetary basis	4,620,583	5,367,257	51,401,495	46,034,238	
Net adjustment to reflect operations in accordance with GAAP (a)			(16,590,551)		
Fund Balances, Beginning of Year	84,597,557	84,597,557	84,597,557		
Fund Balances, End of Year	\$ 89,218,140	\$ 89,964,814	\$ 119,408,501	\$ 29,443,687	

(a) See reconciliation on following page.

FORT BEND COUNTY, TEXAS**NOTES TO BUDGETARY REQUIRED SUPPLEMENTARY INFORMATION***For the Eleven Months Ended August 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.

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
General Fund			
Revenues	\$ 298,881,845	\$ 41,664,804	\$ 340,546,649
Expenditures	231,286,421	58,265,953	289,552,374
Excess (Deficiency) of Revenues Over (Under) Expenditures	67,595,424	(16,601,149)	50,994,275
Other Financing Sources (Uses)			
Transfers in	101,598	10,598	112,196
Transfers (out)	(16,295,527)		(16,295,527)
Total Other Financing Sources (Uses)	(16,193,929)	10,598	(16,183,331)
Net Change in Fund Balance	51,401,495	(16,590,551)	34,810,944
Fund Balance, Beginning of Year			84,597,555
Fund Balance, End of Year			<u>\$ 119,408,499</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DEBT SERVICE - BUDGETARY BASIS
For the Eleven Months Ended August 31, 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	\$ 59,483,334	\$ (138,181)	100%
Intergovernmental	830,000	830,000	12,380,628	11,550,628	1492%
Earnings on investments	358,017	358,017	32,580	(325,437)	9%
Miscellaneous	1,047,048	1,047,048	1,047,048	-	100%
Total Revenues	61,856,580	61,856,580	72,943,590	11,087,010	118%
Expenditures					
Capital Outlay	-	-	100,313,229	(100,313,229)	
Debt Service:					
Principal	39,653,580	39,654,232	39,098,487	555,745	99%
Interest and fiscal charges	26,411,469	26,410,817	26,402,222	8,595	100%
Debt issuance costs	-	-	75,600	(75,600)	
Total Expenditures	66,065,049	66,065,049	165,889,538	(99,824,489)	251%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,208,469)	(4,208,469)	(92,945,948)	(88,737,479)	
Other Financing Sources (Uses)					
Issuance of leases	-	-	100,313,229	100,313,229	
Transfers in	-	570,430	672,028	101,598	
Total Other Financing Sources (Uses)	-	570,430	100,985,257	100,414,827	
Net Change in Fund Balances - Budgetary Basis	(4,208,469)	(3,638,039)	8,039,309	11,677,348	
Fund Balances, Beginning of Year	5,915,629	5,915,629	5,915,629	-	
Fund Balances, End of Year	\$ 1,707,160	\$ 2,277,590	\$ 13,954,938	\$ 11,677,348	

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 Eleven Months Ended August 31, 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	\$ 11,276,292	\$ (149,061)	99%
Fines and fees	7,030,637	7,030,637	5,174,436	(1,856,201)	74%
Intergovernmental	303,802	303,802	131,237	(172,565)	43%
Earnings on investments	202,359	202,359	17,681	(184,678)	9%
Miscellaneous	336,781	336,781	154,350	(182,431)	46%
Total Revenues	<u>19,298,932</u>	<u>19,298,932</u>	<u>16,753,996</u>	<u>(2,544,936)</u>	<u>87%</u>
Expenditures					
Current:					
Salaries and personnel costs	10,631,583	10,631,583	8,908,305	1,723,278	84%
Operating costs	13,317,703	13,317,703	9,895,512	3,422,191	74%
Information technology costs	12,024	12,024	5,705	6,319	47%
Capital acquisitions	142,100	142,100	12,050	130,050	8%
Total Expenditures	<u>24,103,410</u>	<u>24,103,410</u>	<u>18,821,572</u>	<u>5,281,838</u>	<u>78%</u>
Net Change in Fund Balances - Budgetary Basis	(4,804,478)	(4,804,478)	(2,067,576)	2,736,902	
Net Adjustment to Reflect Operations	-	-	-	-	
Fund Balances, Beginning of Year	<u>11,204,319</u>	<u>11,204,319</u>	<u>11,204,319</u>	<u>-</u>	
Fund Balances, End of Year	<u>\$ 6,399,841</u>	<u>\$ 6,399,841</u>	<u>\$ 9,136,743</u>	<u>\$ 2,736,902</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 16,753,996	\$ -	\$ 16,753,996
Expenditures	<u>18,821,572</u>	<u>-</u>	<u>18,821,572</u>
Net Change in Fund Balance	(2,067,576)	-	(2,067,576)
Fund Balance, Beginning of Year			<u>11,204,319</u>
Fund Balance, End of Year			<u>\$ 9,136,743</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRAINAGE DISTRICT - BUDGETARY BASIS
For the Eleven Months Ended August 31, 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	\$ 9,589,574	\$ (196,262)	98%
Earnings on investments	275,314	275,314	14,518	(260,796)	5%
Miscellaneous	245,837	245,837	178,244	(67,593)	73%
Total Revenues	<u>10,306,987</u>	<u>10,306,987</u>	<u>9,782,336</u>	<u>(524,651)</u>	<u>95%</u>
Expenditures					
Current:					
Salaries and personnel costs	9,464,598	6,274,590	4,991,391	1,283,199	80%
Operating costs	-	2,981,966	1,712,142	1,269,824	57%
Information technology costs	-	6,900	3,924	2,976	57%
Capital acquisitions	-	201,142	15,301	185,841	8%
Total Expenditures	<u>9,464,598</u>	<u>9,464,598</u>	<u>6,722,758</u>	<u>2,741,840</u>	<u>71%</u>
Net Change in Fund Balances - Budgetary Basis	842,389	842,389	3,059,578	2,217,189	
Net Adjustment to Reflect Operations in Accordance with GAAP	-	-	(481,914)	-	
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>\$ 16,928,187</u>	<u>\$ 1,735,275</u>	

	Actual Amounts Budgetary Basis	Actual Multi-Year	Actual Amounts GAAP Basis
Revenues	\$ 9,782,336	\$ 22,116,143	\$ 31,898,479
Expenditures	<u>6,722,758</u>	<u>22,598,057</u>	<u>29,320,815</u>
Net Change in Fund Balance	3,059,578	(481,914)	2,577,664
Fund Balance, Beginning of Year			<u>14,350,523</u>
Fund Balance, End of Year			<u>\$ 16,928,187</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
August 31, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ (4,320,944)	\$ 10,985,788	\$ 6,664,844
Prepaid expenses	-	1,699,935	1,699,935
Due from other funds	5,163,134	878,559	6,041,693
Total Current Assets	842,190	13,592,000	14,434,190
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	555,103	-	555,103
Total Noncurrent Assets	555,103	-	555,103
Total Assets	1,397,293	13,592,000	14,989,293
Liabilities			
Current Liabilities:			
Benefits payable	-	3,284,623	3,284,623
Due to other funds	27,888	51,847	79,735
Total Current Liabilities	27,888	3,336,470	3,364,358
Noncurrent Liabilities:			
Benefits payable, long-term portion	8,233,558	-	8,233,558
Total Noncurrent Liabilities	8,233,558	-	8,233,558
Total Liabilities	8,261,446	3,336,470	11,597,916
Net Position			
Net investment in capital assets	555,103	-	555,103
Unrestricted	(7,419,256)	10,255,530	2,836,274
Total Net Position	\$ (6,864,153)	\$ 10,255,530	\$ 3,391,377

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

	Employee Benefits	Other Self- Funded Insurance	Totals
Operating Revenues			
Charges for services	\$ 45,915,745	\$ 7,561,673	\$ 53,477,418
Total Operating Revenues	<u>45,915,745</u>	<u>7,561,673</u>	<u>53,477,418</u>
Operating Expenses			
Contractual services	1,062,403	815,528	1,877,931
Benefits provided	47,659,925	3,637,886	51,297,811
Depreciation	29,186	-	29,186
Total Operating Expenses	<u>48,751,514</u>	<u>4,453,414</u>	<u>53,204,928</u>
Operating Income (Loss)	(2,835,769)	3,108,259	272,490
Non-Operating Revenues			
Earnings on investments	4,249	-	4,249
Total Non-Operating Revenues	<u>4,249</u>	<u>-</u>	<u>4,249</u>
Change in Net Position	(2,831,520)	3,108,259	276,739
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>\$ (6,864,153)</u>	<u>\$ 10,255,530</u>	<u>\$ 3,391,377</u>

FORT BEND COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Eleven Months Ended August 31, 2021

	Employee Benefits	Other Self- Funded Insurance	Totals
Cash Flows from Operating Activities			
Charges for services	\$ 47,789,309	\$ 4,755,032	\$ 52,544,341
Payment of benefits	(47,659,925)	(3,637,886)	(51,297,811)
Payments for services	(1,035,120)	(776,037)	(1,811,157)
Net Cash Provided (Used) by Operating Activities	(905,736)	341,109	(564,627)
Cash Flows from Investing Activities:			
Interest earned on investments	4,249	-	4,249
Net Cash Provided by Investing Activities	4,249	-	4,249
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	(927,991)	341,109	(586,882)
Cash and Cash Equivalents, Beginning of Year	(3,392,954)	10,644,676	7,251,722
Cash and Cash Equivalents, End of Year	\$ (4,320,945)	\$ 10,985,785	\$ 6,664,840
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ (2,835,769)	\$ 3,108,259	\$ 272,490
Adjustments to operations:			
Depreciation	29,186	-	29,186
Change in assets and liabilities:			
Decrease (Increase) in due from other funds	1,873,564	(2,806,641)	(933,077)
Increase (Decrease) in due to other funds	27,283	39,491	66,774
Total Adjustments	1,930,033	(2,767,150)	(837,117)
Net Cash Provided (Used) by Operating Activities	\$ (905,736)	\$ 341,109	\$ (564,627)

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
August 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
Assets					
Cash and cash equivalents	\$ 8,349	\$ 191,769,458	\$ 84,019,516	\$ 21,926	\$ 275,819,249
Investments	-	21,800,452	6,016,110	-	27,816,562
Miscellaneous receivables	-	-	-	-	-
Capital assets, not being	-	36,182,322	7,846,075	-	44,028,397
Capital assets, net of accumulated depreciation	-	213,287,351	140,729,579	-	354,016,930
Total Assets	<u>8,349</u>	<u>463,039,583</u>	<u>238,611,280</u>	<u>21,926</u>	<u>701,681,138</u>
Resources					
Deferred charges-debt refunding	-	3,924,250	-	-	3,924,250
Total Deferred Outflows of Resources	<u>-</u>	<u>3,924,250</u>	<u>-</u>	<u>-</u>	<u>3,924,250</u>
Liabilities					
Accounts payable and accrued expenses	-	-	-	-	-
Retainage payable	-	-	117,952	-	117,952
Due to primary government	-	36,538	25,513	-	62,051
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	-	307,776,944	204,080,177	-	511,857,121
Total Liabilities	<u>-</u>	<u>318,714,695</u>	<u>207,281,992</u>	<u>-</u>	<u>525,996,687</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	8,349	102,482,225	44,391,820	21,926	146,904,320
Total Net Position (Deficit)	<u>\$ 8,349</u>	<u>\$ 148,249,138</u>	<u>\$ 31,329,288</u>	<u>\$ 21,926</u>	<u>\$ 179,608,701</u>

FORT BEND COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION (DEFICIT)
COMPONENT UNITS
For the Eleven Months Ended August 31, 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	\$ 16,132,384	\$ 34,356,560	\$ -
Interest on long-term debt	6,569,326	-	-
Debt service fees	1,130,739	-	-
Total Fort Bend County Toll Road Authority	23,832,449	34,356,560	-
Fort Bend Grand Parkway Toll Road Authority			
Toll road operations	12,417,123	22,798,535	2,381,761
Interest on long-term debt	3,590,100	-	-
Debt service fees	469,366	-	-
Total Fort Bend Grand Parkway Toll Road Authority	16,476,589	22,798,535	2,381,761
Fort Bend County Industrial Development Corporation			
General administration	13,799	-	-
Total Fort Bend County Industrial Development Corporation	13,799	-	-
Totals Component Units	\$ 40,322,837	\$ 57,155,095	\$ 2,381,761
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 Eleven 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	\$ -	\$ 18,224,176	\$ -	\$ -	\$ 18,224,176
Interest on long-term debt	-	(6,569,326)	-	-	(6,569,326)
Debt service fees	-	(1,130,739)	-	-	(1,130,739)
Total Fort Bend County Toll Road Authority	-	10,524,111	-	-	10,524,111
Fort Bend Grand Parkway Toll Road Authority					
Toll road operations	-	-	12,763,173	-	12,763,173
Interest on long-term debt	-	-	(3,590,100)	-	(3,590,100)
Debt service fees	-	-	(469,366)	-	(469,366)
Total Fort Bend Grand Parkway Toll Road Authority	-	-	8,703,707	-	8,703,707
Fort Bend County Industrial Development Corporation					
General administration	-	-	-	(13,799)	(13,799)
Total Fort Bend County Industrial Development Corporation	-	-	-	(13,799)	(13,799)
Totals Component Units	-	10,524,111	8,703,707	(13,799)	19,214,019
General Revenues:					
Property Taxes					-
Earnings on investments	14	116,316	50,892	42	167,264
Total General Revenues	14	116,316	50,892	42	167,264
Changes in Net Position (Deficit)	14	10,640,427	8,754,599	(13,757)	19,381,283
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	\$ 8,349	\$ 148,249,138	\$ 31,329,288	\$ 21,926	\$ 179,608,701



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				Eleven Months Ended Aug 31,
	2017	2018	2019	2020	2021
Revenues					
Property taxes	\$ 287,983,032	\$ 298,270,108	\$ 309,393,090	\$ 324,815,881	\$ 340,455,280
Sales taxes	6,858,009	8,681,101	10,053,417	11,311,261	11,427,692
Fees and fines	51,736,504	54,687,700	56,771,556	54,616,040	45,873,001
Intergovernmental	47,734,683	46,630,942	73,767,851	117,990,600	184,418,750
Earnings on investments	3,434,897	6,977,865	7,928,027	4,465,242	1,780,432
Miscellaneous	9,223,274	9,275,553	8,688,396	33,493,967	17,413,869
Total Revenues	406,970,399	424,523,269	466,602,337	546,692,991	601,369,024
Expenditures					
Current:					
General administration	60,669,054	67,799,061	64,552,332	94,150,791	56,304,137
Financial administration	9,451,425	9,306,005	9,710,496	9,750,632	9,540,140
Administration of justice	96,057,172	99,960,008	108,300,831	100,575,084	98,635,427
Construction and maintenance	73,924,220	88,168,071	80,471,847	70,286,117	50,136,848
Health and human services	41,805,244	43,628,300	46,203,981	98,986,030	163,788,122
Cooperative services	1,048,609	1,113,328	1,179,033	1,127,235	1,084,054
Public safety	58,152,633	61,416,316	63,721,924	49,965,530	57,858,600
Parks and recreation	3,701,092	3,576,272	4,304,281	3,588,017	3,722,997
Libraries and education	15,889,947	16,989,644	18,626,830	17,822,524	16,431,016
Capital Outlay	66,540,199	78,787,370	80,497,157	101,302,683	214,626,072
Debt Service:					
Principal	21,420,000	25,931,000	28,071,000	43,197,215	39,098,487
Interest and fiscal charges	18,914,424	22,108,123	22,225,013	23,505,432	26,667,711
Bond issuance costs	599,813	558,469	355,887	1,094,531	397,559
Total Expenditures	468,173,832	519,341,967	528,220,612	615,351,821	738,291,170
(Deficiency) of Revenues					
(Under) Expenditures	(61,203,433)	(94,818,698)	(61,618,275)	(68,658,830)	(136,922,146)
Other Financing Sources (Uses)					
Transfers in	19,734,628	14,559,002	16,290,672	23,637,372	16,753,757
Transfers (out)	(19,734,628)	(14,559,002)	(16,290,672)	(23,637,372)	(16,753,757)
Bonds issued	64,550,000	58,467,549	34,655,000	85,690,000	71,615,000
Refunding bonds issued	-	-	-	36,540,000	-
Premium on bonds issued	7,965,901	7,313,675	6,899,883	24,507,932	8,483,750
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	180,411,979
Net Change in Fund Balances	\$ 15,121,446	\$ (29,037,474)	\$ (20,063,392)	\$ 47,073,255	\$ 43,489,833
Debt Service as a Percentage of					
Noncapital Expenditures	10.04%	10.90%	11.23%	12.98%	12.56%